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POSTED GENERAL LEDGER ACCOUNTS

PAGE 1

ACCOUNT NUMBER : 1000 G

ACCOUNT TITLE : ASSETS

NORMAL BALANCE : DR

DEFINITION : THESE ACCOUNTS REPRESENT AMOUNTS OF PHYSICAL (TANGIBLE) ITEMS OR RIGHTS TO
OWNERSHIP (INTANGIBLE) OWNED BY THE U.S. GOVERNMENT.

BASIC ACCOUNT

SUBDIVIDED BY :

| | |
|------|-------------------------------------|
| 1010 | FUND BALANCE WITH TREASURY |
| 1100 | CASH |
| 1200 | FOREIGN CURRENCY |
| 1300 | RECEIVABLES, NET |
| 1400 | ADVANCES AND PREPAYMENTS |
| 1500 | INVENTORY AND RELATED PROPERTY, NET |
| 1600 | INVESTMENTS, NET |
| 1700 | FIXED ASSETS, NET |
| 1900 | OTHER ASSETS, NET |

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

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PAGE 2

ACCOUNT NUMBER : 1010 S

ACCOUNT TITLE : FUND BALANCE WITH TREASURY

NORMAL BALANCE : DR

DEFINITION : ALL FUNDS ON DEPOSIT WITH TREASURY REPORTED ON THE SF 224 STATEMENT OF
TRANSACTIONS, SF 1219 STATEMENT OF ACCOUNTABILITY AND/OR FMS FORM 2108 YEAR-END
CLOSING STATEMENT. (SEE ACCOUNT 1530 SEIZED - MONETARY INSTRUMENTS)

BASIC ACCOUNT

SUBDIVIDED BY :
1011 AUTHORITY
1012 DISBURSEMENTS (OTHER THAN PAYROLL)
1013 DISBURSEMENTS (PAYROLL)
1014 FOREIGN DISBURSEMENTS
1015 COLLECTIONS
1016 DEPOSIT FUNDS & BUDGET CLEARING/SUSPENSE ACCOUNTS

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

ACCOUNT NUMBER : 1011 P

ACCOUNT TITLE : AUTHORITY

NORMAL BALANCE : DR

DEFINITION : THE DISBURSING FUND AUTHORITY WITH THE TREASURY WHICH INCLUDES THE BALANCE OF FUNDS OR APPROPRIATIONS AT THE BEGINNING OF THE FISCAL YEAR AND THE NEW OBLIGATIONAL AUTHORITY RECEIVED DURING THE FISCAL YEAR.

| DEBIT | CREDIT |
|---|--|
| TC 001A WARRANT RECEIVED OR TRUST FUND DRAW DOWNS BY NON-EXPENDITURE TRANSFER | TC 011A TRANSFERS TO OTHER AGENCIES OR DEPARTMENTS |
| CONTRA 3100 | CONTRA 1414 |
| TC 005A TRANSFER OF CURRENT YEAR AUTHORIZATIONS (LEGISLATIVE) FROM & (TO) OTHER AGENCIES OR BETWEEN APPROPRIATIONS (DOES NOT RETAIN PARENT AGENCY APPROPRIATION SYMBOL) | TC 019A TRANSFERS OF GROSS RECEIVABLE BETWEEN APPROPRIATIONS OR BETWEEN OTHER AGENCIES (TRANSFERS IN) |
| CONTRA 3100 | CONTRA 1311 1312 1314 |
| TC 00MA ANTICIPATED NON-EXPENDITURE TRANSFER FROM AND (TO) CURRENT FY APPROPRIATION | TC 055D CANCELLATION OF UNEXPENDED OBLIGATION/UNDELIVERED ORDERS IN EXPIRED ACCOUNTS |
| CONTRA 3100 | CONTRA 2140 2190 2211 |
| TC 00NA ANTICIPATED NON-EXPENDITURE TRANSFER FROM AND (TO) PRIOR FY APPROPRIATION | TC 05AB CANCELLATION OF ACCOUNTS PAYABLE IN EXPIRED ACCOUNTS |
| CONTRA 3100 | CONTRA 2110 |
| TC 00PA COLLECTIONS AND DONATIONS AS AVAILABLE RECEIPTS TO SPECIAL AND TRUST FUNDS | TC 19BA REPAYMENT OF BORROWING AUTHORITY FROM TREASURY (PUBLIC DEBT) AND FEDERAL FINANCING BANK (AGENCY DEBT) |
| CONTRA 3400 | CONTRA 2512 2522 |
| TC 010A TRANSFERS FROM OTHER AGENCIES OR DEPARTMENTS | TC 489A WITHDRAWAL OF OBLIGATED AND UNOBLIGATED BALANCES OF CANCELLED ANNUAL AND MULTIPLE YEAR BALANCES |
| CONTRA 2312 | CONTRA 3100 |
| TC 014A INITIAL CAPITALIZATION OF FUNDS APPROPRIATED FOR WORKING CAPITAL/REVOLVING FUNDS | TC 9AAA CLOSING DISBURSING FUND SUBSIDIARY ACCOUNTS TO AUTHORITY FOR YEAR-END FUND BALANCE WITH TREASURY AND TO CLOSE TRANSFERS WITHOUT |

| | | |
|--|--|--|
| | | REIMBURSEMENT TO INVESTMENTS IN CAPITAL ASSETS |
| | | |
| | | CLOSING * 1012 TO 1011 * |
| CONTRA 3213 | | CONTRA 1012 |
| <hr/> | | |
| TC 016B TRANSFER OF UNOBLIGATED BALANCES, OTHER THAN CURRENT YEAR | | TC 9ABA CLOSING * 1013 TO 1011 * |
| AUTHORIZATIONS, BETWEEN APPROPRIATIONS OR OTHER AGENCIES (TRANSFERS | | |
| IN) REAPPROPRIATIONS | | |
| CONTRA 3100 | | CONTRA 1013 |
| <hr/> | | |
| TC 017B TRANSFER OF GROSS UNDELIVERED UNPAID OBLIGATIONS BETWEEN | | TC 9ACA CLOSING * 1014 TO 1011 * |
| APPROPRIATIONS OR TO OTHER AGENCIES (TRANSFERS IN) | | |
| CONTRA 3100 | | CONTRA 1014 |
| <hr/> | | |
| TC 018A TRANSFER OF GROSS DELIVERED UNPAID OBLIGATIONS BETWEEN | | |
| APPROPRIATIONS OR TO OTHER AGENCIES (TRANSFERS IN) | | |
| CONTRA 2110 2190 | | |
| <hr/> | | |
| TC 02AA EXERCISE BORROWING AUTHORITY FROM TREASURY (PUBLIC DEBT) AND FEDERAL | | |
| FINANCING BANK (AGENCY DEBT) | | |
| CONTRA 2511 2521 | | |
| <hr/> | | |
| TC 057C CANCELLATION OF ACCOUNTS RECEIVABLE REFUNDS AND REIMBURSEMENTS IN | | |
| EXPIRED ACCOUNTS | | |
| CONTRA 1311 | | |
| <hr/> | | |
| TC 451A TO RECORD DIFFERENCE BETWEEN AGENCY FUND BALANCE AND AMOUNT REPORTED | | |
| BY TREASURY AT YEAR-END | | |
| CONTRA 2400 | | |
| <hr/> | | |
| TC 9ADA CLOSING * 1015 TO 1011 * | | |
| CONTRA 1015 | | |
| <hr/> | | |

ACCOUNT NUMBER : 1012 P

ACCOUNT TITLE : DISBURSEMENTS (OTHER THAN PAYROLL)

NORMAL BALANCE : CR

DEFINITION : THE AMOUNT OF DISBURSEMENTS MADE LESS THE AMOUNT OF REFUNDS
RECEIVED.

| DEBIT | CREDIT |
|--|--|
| TC 237A COLLECTION - REFUNDS - UNBILLED | TC 060A ADVANCES TO FEDERAL AND NON-FEDERAL ENTITIES OTHER THAN TRAVEL ADVANCES/EMPLOYEE EMERGENCY PAYMENTS AND ADVANCES THROUGH THE PAYMENT MANAGEMENT SYSTEM (PMS) (SEE 061 AND 062) |
| CONTRA 1710 1721 1722 1730 1740 1751 1753 1756 1810 1830 6101 | CONTRA 1417 |
| TC 242A COLLECTION OR REPAYMENT OF UNUSED TRAVEL ADVANCE AND EMERGENCY EMPLOYEE PAYMENTS | TC 061A TRAVEL ADVANCES AND EMPLOYEE EMERGENCY PAYMENTS |
| CONTRA 1411 | CONTRA 1411 |
| TC 304A THIRD-PARTY DRAFTS ISSUED | TC 062A ADVANCES TO NON-FEDERAL ENTITIES THROUGH THE PAYMENT MANAGEMENT SYSTEM (PMS) |
| CONTRA 2315 | CONTRA 1413 |
| TC 306A THIRD-PARTY DRAFTS ISSUED BY ANOTHER AGENCY | TC 065A TO RECORD PREPAID EXPENSES (PREVIOUSLY OBLIGATED BUT NOT RECEIVED) |
| CONTRA 2313 | CONTRA 1450 |
| TC 308A THIRD-PARTY DRAFTS - COLLECTIONS | TC 066A CASHIER FUNDS (ESTABLISHED FROM OPDIV/AGENCY APPROPRIATION AND REPORTED UNDER PRE-FIXED (41) ACCOUNT. |
| CONTRA 1314 | CONTRA 1120 |
| TC 403A YEAR END TRANSFER OF DISBURSEMENTS FROM ACCOUNTING POINTS TO HEADQUARTERS - TRANSFERRING OFFICE | TC 070A RECLASSIFY OVER-ADVANCE BY PMS TO OPDIV/AGENCY ACCOUNTS RECEIVABLE (FOR COLLECTION WRITEOFF) |
| CONTRA 1933 | CONTRA 1312 |
| TC 9AAA CLOSING DISBURSING FUND SUBSIDIARY ACCOUNTS TO AUTHORITY FOR YEAR-END FUND BALANCE WITH TREASURY AND TO CLOSE TRANSFERS WITHOUT REIMBURSEMENT TO INVESTMENTS IN CAPITAL ASSETS | TC 181A DISBURSEMENTS - PARTIAL - NOT PREVIOUSLY ACCRUED * (THIS ENTRY USED WHEN MONTHLY INVENTORY OF ACCRUAL IS REVERSED AT THE BEGINNING OF EACH MONTH) - UNDER TC 080 * |

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|--------------------------|--|
| CLOSING * 1012 TO 1011 * | |
| CONTRA 1011 | CONTRA 1511 1521 1571 1591 1710 1721 1722 1730 1740 1751 1753 1756 1810 1830 6101 |
| | TC 182A DISBURSEMENTS - PARTIAL - PREVIOUSLY ACCRUED CONTRA 2110 2190 2211 2990 |
| | TC 184A DISBURSEMENT - PARTIAL - FOR LOANS AND INVESTMENTS AND ACCRUED INTEREST PURCHASED ON INVESTMENTS CONTRA 1341 1343 1351 1610 1690 |
| | TC 186A AUDIT DISALLOWANCE OFFSET AGAINST CURRENT YEAR GRANT/CONTRACT CONTRA 2110 |
| | TC 190A DISBURSEMENT - FINAL - NOT PREVIOUSLY OBLIGATED OR ACCRUED CONTRA 6101 |
| | TC 191A DISBURSEMENT - FINAL - NOT PREVIOUSLY ACCRUED CONTRA 1511 1521 1571 1591 1710 1721 1722 1730 1740 1751 1753 1756 1810 1830 6101 |
| | TC 192A DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED CONTRA 2110 2190 2211 2990 |
| | TC 193A PAYMENT OF ACCRUED INTEREST PAYABLE CONTRA 2140 |
| | TC 194A FINAL DISBURSEMENT - FOR LOANS AND INVESTMENTS AND ACCRUED INTEREST PURCHASED ON INVESTMENTS CONTRA 1341 1343 1351 1610 1690 |
| | TC 198A DISBURSEMENTS - FINAL - (FOR LOST DISCOUNTS) CONTRA 6104 |
| | TC 199A DISBURSEMENTS - FINAL - (FOR INTEREST PENALTIES) CONTRA 6330 |
| | TC 19CA DISBURSEMENT OF PRIOR ACCRUAL, RECORD BENEFIT PAYMENTS MADE BY PAYMENT CENTERS CONTRA 6101 |
| | TC 19EA PAYMENT TO RELEASE PRIOR LIENS ON ACQUIRED COLLATERAL |

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| CONTRA 2910

| TC 305A PAYMENTS TO THIRD-PARTY DRAFT VENDORS FOR THIRD-PARTY DRAFTS HONORED
| CONTRA 2315

| TC 40AA YEAR END TRANSFER OF DISBURSEMENTS FROM ACCOUNTING POINTS TO
| HEADQUARTERS - RECEIVING OFFICE
| CONTRA 1943

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ACCOUNT NUMBER : 1013 P

ACCOUNT TITLE : DISBURSEMENTS (PAYROLL)

NORMAL BALANCE : CR

DEFINITION : THE AMOUNT OF DISBURSEMENTS MADE THROUGH THE CENTRAL PAYROLL SYSTEM,
TO INCLUDE ADJUSTMENTS MADE IN OPDIV ACCOUNTING SYSTEMS, AND
REPORTED ON THE CPS MONTHLY SF-224 REPORT TO TREASURY.

| DEBIT | CREDIT |
|----------------------------------|--|
| TC 9ABA CLOSING * 1013 TO 1011 * | TC 183A DISBURSEMENTS - PAYROLLS - NOT PREVIOUSLY OBLIGATED OR ACCRUED |
| | |
| | |
| | * THIS ENTRY USED WHEN ESTIMATED PAYROLL OBLIGATIONS ARE REVERSED |
| | |
| | AND NEW ESTIMATES FOR BALANCE OF MONTH ARE SEPARATELY ESTABLISHED * |
| CONTRA 1011 | CONTRA 2221 2222 6101 6905 |
| <hr/> | |
| | TC 183C DISBURSEMENTS - PAYROLLS - NOT PREVIOUSLY OBLIGATED OR ACCRUED |
| | |
| | |
| | * THIS ENTRY USED WHEN ESTIMATED PAYROLL OBLIGATIONS ARE REVERSED |
| | |
| | AND NEW ESTIMATES FOR BALANCE OF MONTH ARE SEPARATELY ESTABLISHED * |
| | CONTRA 2212 2213 6101 |

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ACCOUNT NUMBER : 1014 P

ACCOUNT TITLE : FOREIGN DISBURSEMENTS

NORMAL BALANCE : CR

DEFINITION : THE AMOUNT OF DISBURSEMENTS AND COLLECTIONS OF REFUNDS ACCOMPLISHED
IN FOREIGN CURRENCY AND EXPRESSED IN U.S. DOLLARS WHICH ARE REPORTED
BY U.S. DISBURSING OFFICERS IN AMERICAN EMBASSIES ON THE SF-1221,
"STATEMENT OF TRANSACTIONS."

| DEBIT | CREDIT |
|----------------------------------|--------|
| TC 9ACA CLOSING * 1014 TO 1011 * | |
| CONTRA 1011 | |

ACCOUNT NUMBER : 1015 P

ACCOUNT TITLE : COLLECTIONS

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT OF COLLECTIONS RECEIVED AND DEPOSITED TO DISBURSING FUND
 ACCOUNTS. SEE ACCOUNT 3620 FOR COLLECTIONS OF MISCELLANEOUS
 GENERAL/ SPECIAL/TRUST FUND RECEIPTS.

| DEBIT | CREDIT |
|--|---|
| TC 004A TRUST FUNDS DRAW DOWN BY EXPENDITURE TRANSFER CONTRA 3100 | TC 195A REFUNDS FROM OTHER INCOME CONTRA 5903 |
| TC 00PB COLLECTIONS AND DONATIONS AS AVAILABLE RECEIPTS TO SPECIAL AND TRUST FUNDS CONTRA 5901 | TC 196A REFUND FOR RETURN OF GOODS SOLD OR SERVICES RENDERED AFTER RECEIPT OF PAYMENT CONTRA 5100 5200 |
| TC 220A COLLECTIONS (CASH RECEIPTS) COLLECTIONS - ADVANCES AND REIMBURSEMENTS BILLED CONTRA 1311 | TC 282A APPROPRIATION REIMBURSEMENT TRANSFERRED FROM ACCOUNTING POINT TO HEADQUARTERS (FIELD ENTRY) CONTRA 1932 |
| TC 221A COLLECTION OF INCOME - NOT ANTICIPATED (FUNDS NOT RETURNED TO TREASURY) - INCLUDES PROCEEDS FROM SALE OF PROPERTY WHEN THERE IS A GAIN CONTRA 5100 5200 5903 7112 | TC 404A YEAR END TRANSFER OF COLLECTIONS FROM ACCOUNTING POINTS TO HEADQUARTERS - TRANSFERRING OFFICE CONTRA 1933 |
| TC 223A COLLECTION OF PRINCIPAL ON LOANS OR DIRECT SALE CONTRA 1352 1354 1356 1358 | TC 418A TO RECORD THE WITHDRAWAL OF MISCELLANEOUS RECEIPTS COLLECTED FOR THE TREASURY CONTRA 2990 |
| TC 224A COLLECTION OF INTEREST ON LOANS (REPAYMENT OR OUTRIGHT SALE) AND AUDIT DISALLOWANCE CONTRA 1341 1344 | TC 9ADA CLOSING * 1015 TO 1011 * CONTRA 1011 |
| TC 227A COLLECTION OF INSURANCE PREMIUMS CONTRA 1317 | |
| TC 228A COLLECTION OF PRINCIPAL - REDEMPTION OF SECURITIES | |

| | |
|--|--|
| CONTRA 1610 | |
| <hr/> | |
| TC 22AA COLLECTION OF INCOME FOR SALE OF PROPERTY WHEN THERE IS A LOSS | |
| CONTRA 7212 | |
| <hr/> | |
| TC 232A COLLECTIONS - ACCOUNTS RECEIVABLE - GENERAL/TRUST FUND RECEIPTS | |
| CONTRA 1313 | |
| <hr/> | |
| TC 235A COLLECTIONS - RECEIPT ACCOUNTS - NOT PREVIOUSLY ACCRUED - INCLUDES | |
| PROCEEDS FROM SALE OF PROPERTY WHEN THERE IS A GAIN | |
| CONTRA 5303 5901 7112 | |
| <hr/> | |
| TC 236A COLLECTIONS - REFUNDS AND AUDIT DISALLOWANCES BILLED | |
| CONTRA 1312 1315 | |
| <hr/> | |
| TC 236B COLLECTIONS - REFUNDS AND AUDIT DISALLOWANCES BILLED | |
| CONTRA 1315 | |
| <hr/> | |
| TC 238A COLLECTION OF ADVANCES FOR CONSOLIDATED WORKING FUND, MANAGEMENT, | |
| AND REVOLVING FUNDS | |
| CONTRA 2313 | |
| <hr/> | |
| TC 239A COLLECTION OF UNPAID PARTICIPATING AGENCY FUNDING NOTICES (IGA) FOR | |
| CONSOLIDATED WORKING FUNDS | |
| CONTRA 1314 | |
| <hr/> | |
| TC 23AA COLLECTION OF INCOME (RETURNED TO TREASURY) FOR SALE OF PROPERTY | |
| WHEN THERE IS A LOSS | |
| CONTRA 7212 | |
| <hr/> | |
| TC 240A PROCEEDS FROM SALE OF PROPERTY AVAILABLE FOR EXPENDITURE FROM THE | |
| APPROPRIATION | |
| CONTRA 1311 | |
| <hr/> | |
| TC 243A ADVANCES RECEIVED FROM OTHER FEDERAL AGENCIES UNDER LETTER OF CREDIT | |
| CONTRA 2311 | |
| <hr/> | |
| TC 246A COLLECTION OF ACCRUED INTEREST ON INVESTMENTS | |
| CONTRA 1343 | |
| <hr/> | |
| TC 247A REIMBURSEMENT FOR TRAVEL EXPENSES FROM NON-FEDERAL SOURCES | |

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CONTRA 5601 5602 5603

|

TC 248A COLLECTION OF INTEREST, PENALTIES, AND ADMINISTRATIVE COSTS ON
DELINQUENT ACCOUNTS RECEIVABLE

|

|

CONTRA 134A 134C 134E

|

TC 249A COLLECTION OF INTEREST, PENALTIES, AND ADMINISTRATIVE COSTS ON
DELINQUENT LOANS

|

|

CONTRA 134B 134D 134F

|

TC 254A RECORD SALE OF ACQUIRED COLLATERAL

|

TC 28AA APPROPRIATION REIMBURSEMENT RECEIVED AT HEADQUARTERS FROM ACCOUNTING
POINT (HEADQUARTERS ENTRY)

|

|

CONTRA 1942

|

TC 40BA YEAR END TRANSFER OF COLLECTIONS FROM ACCOUNTING POINTS TO
HEADQUARTERS - RECEIVING OFFICE

|

|

CONTRA 1943

|

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PAGE 13

ACCOUNT NUMBER : 1016 P

ACCOUNT TITLE : DEPOSIT FUNDS & BUDGET CLEARING/SUSPENSE ACCOUNTS

NORMAL BALANCE : DR

DEFINITION : THE DEPOSITS TO SUSPENSE ACCOUNTS FOR UNIDENTIFIED ITEMS PENDING
DISPOSITION; FUNDS COLLECTED AS FISCAL AGENT OR BANKER (INCOME TAXES
AND BOND WITHHOLDINGS, ETC.) AND LATER TRANSFERRED OR DISBURSED,
INCLUDING PERSONAL FUNDS OF PATIENTS IN HOSPITALS; AND UNEARNED
ADVANCES FROM PRIVATE SOURCES FOR INFORMATION OR SERVICES TO BE
FURNISHED.

| DEBIT | | CREDIT |
|--|--|--------|
| TC 241A DEPOSIT AND SUSPENSE ACCOUNTS FOR DEDUCTIONS FOR TAXES, SAVINGS | | |
| BONDS, AND OTHER TRANSACTIONS | | |
| CONTRA 2400 | | |
| TC 267A PROCEEDS FROM SALE OF PROPERTY (PROPERTY TO BE REPLACED AT A LATER | | |
| DATE) | | |
| CONTRA 1311 | | |

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ACCOUNT NUMBER : 1100 S

ACCOUNT TITLE : CASH

NORMAL BALANCE : DR

DEFINITION : ALL MONETARY RESOURCES ON HAND OR ON DEPOSIT WITH BANKS AND OTHER
FINANCIAL INSTITUTIONS. INCLUDED ARE COINS, CURRENCY, READILY
NEGOTIABLE INSTRUMENTS (SUCH AS CHECKS AND MONEY ORDERS), BUT
EXCLUDED ARE CERTIFICATES OF DEPOSIT WHICH ARE ACCOUNTED FOR AS
INVESTMENTS.

BASIC ACCOUNT

SUBDIVIDED BY :
1110 UNDEPOSITED COLLECTIONS
1120 IMPREST FUNDS
1190 OTHER CASH
1195 OTHER MONETARY ASSETS

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

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POSTED GENERAL LEDGER ACCOUNTS

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ACCOUNT NUMBER : 1110 P

ACCOUNT TITLE : UNDEPOSITED COLLECTIONS

NORMAL BALANCE : DR

DEFINITION : COLLECTIONS ON HAND, NOT YET DEPOSITED WITHIN THE SAME ACCOUNTING PERIOD.

| DEBIT | CREDIT |
|--|--------|
| TC 067A RECORDING OF UNDEPOSITED COLLECTIONS AT END OF ACCOUNTING PERIOD | |
| CONTRA 2400 | |

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ACCOUNT NUMBER : 1120 P

ACCOUNT TITLE : IMPREST FUNDS

NORMAL BALANCE : DR

DEFINITION : THE AUTHORIZED AMOUNT OF CASH HELD BY AGENCY CASHIERS AT PERSONAL
RISK.

| DEBIT | CREDIT |
|--|--------|
| TC 066A CASHIER FUNDS (ESTABLISHED FROM OPDIV/AGENCY APPROPRIATION AND REPORTED UNDER PRE-FIXED (41) ACCOUNT. | |
| CONTRA 1012 | |

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ACCOUNT NUMBER : 1190 P

ACCOUNT TITLE : OTHER CASH

NORMAL BALANCE : DR

DEFINITION : CASH HOLDINGS THAT ARE NOT OTHERWISE CLASSIFIED ABOVE.

DEBIT

CREDIT

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POSTED GENERAL LEDGER ACCOUNTS

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ACCOUNT NUMBER : 1195 P

ACCOUNT TITLE : OTHER MONETARY ASSETS

NORMAL BALANCE : DR

DEFINITION : THE BALANCE OF MONETARY FOR WHICH A SPECIFIC SGL ACCOUNT HAS NOT
BEEN ESTABLISHED, INCLUDING GOLD (VALUED AT MARKET), SPECIAL DRAWING
RIGHTS, AND U.S. RESERVES IN THE INTERNATIONAL MONETARY FUND. THIS
EXCLUDES MONETARY ASSETS SEIZED. (SEE ACCOUNT 1530 SEIZED PROPERTY
- MONETARY INSTRUMENTS)

DEBIT

CREDIT

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ACCOUNT NUMBER : 1200 P

ACCOUNT TITLE : FOREIGN CURRENCY

NORMAL BALANCE : DR

DEFINITION : THE U.S. DOLLAR EQUIVALENT OF FOREIGN GOVERNMENT CURRENCY.

DEBIT

CREDIT

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ACCOUNT NUMBER : 1300 T

ACCOUNT TITLE : RECEIVABLES, NET

NORMAL BALANCE : DR

DEFINITION : SUMMARY ACCOUNT REPRESENTING AMOUNTS DUE FROM OTHERS RESULTING FROM
THE PERFORMANCE OF SERVICES, SALE OF GOODS, LEVY OF TAXES, OR LOAN
OF MONETARY RESOURCES, LESS ESTIMATES FOR UNCOLLECTIBLE ITEMS.

BASIC ACCOUNT

SUBDIVIDED BY :

| | |
|------|---|
| 1310 | ACCOUNTS RECEIVABLE |
| 1319 | ALLOWANCE FOR LOSS ON ACCOUNTS RECEIVABLE |
| 1340 | INTEREST RECEIVABLE |
| 1349 | ALLOWANCE FOR LOSS ON INTEREST RECEIVABLE |
| 1350 | LOANS RECEIVABLE |
| 1359 | ALLOWANCE FOR LOSS ON LOANS RECEIVABLE |
| 1399 | ALLOWANCE FOR SUBSIDY |

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

ACCOUNT NUMBER : 1310 S

ACCOUNT TITLE : ACCOUNTS RECEIVABLE

NORMAL BALANCE : DR

DEFINITION : AMOUNTS DUE FROM OTHERS WHEN THE RIGHT TO RECEIVE FUNDS ACCRUES, WHICH MAY
RESULT FROM THE PERFORMANCE OF SERVICE OR THE DELIVERY OF GOODS. THIS ALSO
INCLUDES OTHER AMOUNTS DETERMINED TO BE DUE THE GOVERNMENT AS EVIDENCED BY THE
ACTIVITIES RECORDED IN THE SUBSIDIARY ACCOUNTS.

BASIC ACCOUNT

SUBDIVIDED BY :

| | |
|------|---|
| 1311 | ADVANCES AND REIMBURSEMENTS RECEIVABLE - BILLED |
| 1312 | REFUNDS RECEIVABLE |
| 1313 | GENERAL/TRUST FUND RECEIPTS RECEIVABLE |
| 1314 | ADVANCES AND REIMBURSEMENTS RECEIVABLE - UNBILLED |
| 1315 | AUDIT DISALLOWANCES RECEIVABLE |
| 1316 | ANTICIPATED RECOVERIES - AUDIT DISALLOWANCES |
| 1317 | INSURANCE PREMIUMS RECEIVABLE |
| 1318 | ACCOUNTS RECEIVABLE - NON-CURRENT |
| 131A | ANTICIPATED RECOVERY - PROGRAM DISALLOWANCE |

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

ACCOUNT NUMBER : 1311 P

ACCOUNT TITLE : ADVANCES AND REIMBURSEMENTS RECEIVABLE - BILLED

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT OF RECEIVABLES FROM GOVERNMENT AND NON-GOVERNMENT AGENCIES WHICH,
 WHEN COLLECTED, WILL BE DEPOSITED TO THE APPROPRIATION ACCOUNTS AS
 REIMBURSEMENTS.

SUBSIDIARY

CLASSIFICATION : G GOVERNMENT
 N NON-GOVERNMENT

| DEBIT | CREDIT |
|--|---|
| TC 019A TRANSFERS OF GROSS RECEIVABLE BETWEEN APPROPRIATIONS OR BETWEEN OTHER AGENCIES (TRANSFERS IN) | TC 057C CANCELLATION OF ACCOUNTS RECEIVABLE REFUNDS AND REIMBURSEMENTS IN EXPIRED ACCOUNTS |
| CONTRA 1011 | CONTRA 1011 |
| TC 132A TO RECORD BILLED REIMBURSABLE SALES AND INCOME. THAT HAVE NOT BEEN PREVIOUSLY RECORDED WITH THE OBLIGATION/EXPENDITURE TRANSACTIONS | TC 113A TO WRITE OFF UNCOLLECTIBLE ACCOUNTS RECEIVABLE - (NON-GOVERNMENT) (UNFUNDED) |
| CONTRA 5100 5200 5903 | CONTRA 1319 3100 |
| TC 135A TO DISTRIBUTE UNBILLED CHARGES TO BILLED RECEIVABLES | TC 13AA TO RECLASSIFY ACCOUNTS RECEIVABLE AS NON-CURRENT RECEIVABLE |
| CONTRA 5100 5200 | CONTRA 1318 |
| TC 145A ACCOUNTS RECEIVABLE - ADVANCES AND REIMBURSEMENTS - BILLED TO FEDERAL AGENCIES - FOR UNEARNED INCOME | TC 220A COLLECTIONS (CASH RECEIPTS) |
| CONTRA 2313 | COLLECTIONS - ADVANCES AND REIMBURSEMENTS BILLED |
| | CONTRA 1015 |
| TC 264A FOR MONIES RECEIVABLE ON DISPOSITION OF FIXED PROPERTY "WHERE THE FUNDS WILL BE USED TO PURCHASE REPLACEMENTS" - WHERE THERE IS A GAIN | TC 240A PROCEEDS FROM SALE OF PROPERTY AVAILABLE FOR EXPENDITURE FROM THE APPROPRIATION |
| CONTRA 7112 | CONTRA 1015 |
| TC 265A FOR MONIES RECEIVABLE ON DISPOSITION OF FIXED PROPERTY "WHERE THE PROCEEDS WILL NOT BE USED TO PURCHASE REPLACEMENT PROPERTY" - WHEN THERE IS A GAIN | TC 267A PROCEEDS FROM SALE OF PROPERTY (PROPERTY TO BE REPLACED AT A LATER DATE) |
| CONTRA 7112 | CONTRA 1016 |
| TC 266A FOR MONIES RECEIVABLE ON DISPOSITION OF FIXED PROPERTY "WHERE THE | TC 288A TRANSFERS OF UNCOLLECTIBLE REIMBURSEMENTS FROM ACCOUNTING POINTS TO |

| | | |
|--|--|--------------|
| FUNDS WILL BE USED AT A LATER TIME TO PURCHASE REPLACEMENTS" | | HEADQUARTERS |
| CONTRA 2400 | | CONTRA 1932 |

| | |
|---|--|
| TC 26BA FOR MONIES RECEIVABLE ON DISPOSITION OF FIXED PROPERTY "WHERE THE | |
| FUNDS WILL BE USED TO PURCHASE REPLACEMENTS" - WHERE THERE IS A LOSS | |
| CONTRA 7212 | |

| | |
|---|--|
| TC 26CA FOR MONIES RECEIVABLE ON DISPOSITION OF FIXED PROPERTY "WHERE THE | |
| PROCEEDS WILL NOT BE USED TO PURCHASE RE- PLACEMENT PROPERTY" - WHEN | |
| THERE IS A LOSS | |
| CONTRA 7212 | |

| | |
|---|--|
| TC 28FA RECEIPT OF UNCOLLECTIBLE REIMBURSEMENTS TRANSFERRED FROM ACCOUNTING | |
| POINTS | |
| CONTRA 1942 | |

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ACCOUNT NUMBER : 1312 P

ACCOUNT TITLE : REFUNDS RECEIVABLE

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT OF RECEIVABLES BILLED AS REFUNDS TO APPROPRIATIONS DUE FROM GOVERNMENT AND NON-GOVERNMENT AGENCIES.

SUBSIDIARY

CLASSIFICATION : G GOVERNMENT
N NON-GOVERNMENT

| DEBIT | | | | | | | | | | | | CREDIT | |
|---|--|--|--|--|--|--|--|--|--|--|--|---|--|
| TC 019A TRANSFERS OF GROSS RECEIVABLE BETWEEN APPROPRIATIONS OR BETWEEN OTHER AGENCIES (TRANSFERS IN) | | | | | | | | | | | | TC 057B CANCELLATION OF ACCOUNTS RECEIVABLE REFUNDS AND REIMBURSEMENTS IN EXPIRED ACCOUNTS | |
| CONTRA 1011 | | | | | | | | | | | | CONTRA 3100 | |
| TC 070A RECLASSIFY OVER-ADVANCE BY PMS TO OPDIV/AGENCY ACCOUNTS RECEIVABLE (FOR COLLECTION WRITEOFF) | | | | | | | | | | | | TC 113A TO WRITE OFF UNCOLLECTIBLE ACCOUNTS RECEIVABLE - (NON-GOVERNMENT) (UNFUNDED) | |
| CONTRA 1012 | | | | | | | | | | | | CONTRA 1319 3100 | |
| TC 28EA RECEIPT OF UNCOLLECTIBLE REFUNDS TRANSFERRED FROM ACCOUNTING POINTS | | | | | | | | | | | | TC 236A COLLECTIONS - REFUNDS AND AUDIT DISALLOWANCES BILLED | |
| CONTRA 1942 | | | | | | | | | | | | CONTRA 1015 | |
| TC 328A ACCOUNTS RECEIVABLE - REFUNDS FOR RECOVERY OF PRIOR YR OBLIGATIONS - UNEXPIRED MULTI-YR AND NO-YR ACCOUNTS | | | | | | | | | | | | TC 287A TRANSFERS OF UNCOLLECTIBLE REFUNDS FROM ACCOUNTING POINTS TO HEADQUARTERS | |
| CONTRA 7400 | | | | | | | | | | | | CONTRA 1932 | |
| TC 330A ACCOUNTS RECEIVABLE - REFUNDS | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| CONTRA 1511 1521 1571 1591 1710 1721 1722 1730 1740 1751 1753 | | | | | | | | | | | | | |
| 1756 1810 1830 6101 | | | | | | | | | | | | | |
| TC 331A RECLASSIFICATION OF OUTSTANDING ADVANCE TO REFUND RECEIVABLE | | | | | | | | | | | | | |
| CONTRA 1417 | | | | | | | | | | | | | |

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ACCOUNT NUMBER : 1313 P

ACCOUNT TITLE : GENERAL/TRUST FUND RECEIPTS RECEIVABLE

NORMAL BALANCE : DR

DEFINITION : THE AMOUNTS BILLED TO GOVERNMENT AND NON-GOVERNMENT AGENCIES, WHICH
WHEN COLLECTED, WILL BE DEPOSITED TO GENERAL AND TRUST FUND RECEIPT
ACCOUNTS.

SUBSIDIARY

CLASSIFICATION : G GOVERNMENT
N NON-GOVERNMENT

| DEBIT | | CREDIT | |
|--|--|---|--|
| TC 133A SALE OF SCRAP MATERIAL AND OTHER REIMBURSABLES - GENERAL/TRUST FUND RECEIPTS | | TC 113A TO WRITE OFF UNCOLLECTIBLE ACCOUNTS RECEIVABLE - (NON-GOVERNMENT) (UNFUNDED) | |
| CONTRA 5901 | | CONTRA 1319 3100 | |
| TC 28GA RECEIPT OF UNCOLLECTED GENERAL FUND RECEIPTS TRANSFERRED FROM ACCOUNTING POINTS | | TC 13AA TO RECLASSIFY ACCOUNTS RECEIVABLE AS NON-CURRENT RECEIVABLE | |
| CONTRA 1943 | | CONTRA 1318 | |
| | | TC 232A COLLECTIONS - ACCOUNTS RECEIVABLE - GENERAL/TRUST FUND RECEIPTS | |
| | | CONTRA 1015 | |
| | | TC 289A TRANSFERS OF UNCOLLECTED GENERAL FUND RECEIPTS TO HEADQUARTERS | |
| | | CONTRA 1933 | |

ACCOUNT NUMBER : 1314 P

ACCOUNT TITLE : ADVANCES AND REIMBURSEMENTS RECEIVABLE - UNBILLED

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT OF RECEIVABLES FOR ADVANCES AND REIMBURSEMENTS EARNED,
BUT UNBILLED TO GOVERNMENT AND NON-GOVERNMENT AGENCIES. WHEN
BILLED, THE AMOUNTS WILL BE TRANSFERRED TO RECEIVABLES BILLED.

| DEBIT | CREDIT |
|---|---|
| TC 019A TRANSFERS OF GROSS RECEIVABLE BETWEEN APPROPRIATIONS OR BETWEEN OTHER AGENCIES (TRANSFERS IN) | TC 135B TO DISTRIBUTE UNBILLED CHARGES TO BILLED RECEIVABLES |
| CONTRA 1011 | CONTRA 5100 5200 |
| TC 023A ESTABLISHMENT OF RECEIVABLE/PAYABLE UNDER CONSOLIDATED WORKING FUNDS WHEN AGREEMENT IS NOT FULLY FUNDED (IGA) | TC 192R DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED |
| CONTRA 2313 | CONTRA 5100 5200 |
| TC 050I OBLIGATIONS AND NO DECOMMITMENT OR SIMULTANEOUS FULL DECOMMITMENT (EXCLUSIVE OF PERSONAL SERVICE COSTS) WITH TEST FOR AVAILABILITY OF FUNDS - * (COMPUTER MUST TEST FOR AVAILABILITY OF FUNDS. VALID TRANSACTION MUST BE ACCEPTED IN ALL CASES, BUT IF SUFFICIENT FUNDS TO COVER THE TRANSACTION ARE NOT AVAILABLE IN ACCOUNTS 4611 OR 4612 THE TRANSACTION MUST PRINT OUT ON AN EXCEPTION LISTING FOR IMMEDIATE CORRECTIVE ACTION TO RECOVER WITHIN AVAILABLE BALANCES.) * | TC 236G COLLECTIONS - REFUNDS AND AUDIT DISALLOWANCES BILLED |
| CONTRA 5200 | CONTRA 5100 5200 |
| TC 053H OBLIGATIONS (WITH SOME ACCRUALS) AND PARTIAL DECOMMITMENT IN THE SAME AMOUNT AS THE OBLIGATION | TC 239A COLLECTION OF UNPAID PARTICIPATING AGENCY FUNDING NOTICES (IGA) FOR CONSOLIDATED WORKING FUNDS |
| *NOTE: IF A PARTIAL AMOUNT OF A COMMITMENT IS TO BE DECOMMITTED FOR THE SAME AMOUNT AS OBLIGATED UNDER THIS TC, ENTER THE COMMITMENT DOCUMENT REFERENCE CODE AND DOCUMENT NUMBER IN THE "OTHER DOCUMENT" FIELD. | |
| CONTRA 5200 | CONTRA 1015 |
| TC 080F ESTIMATED ACCRUALS - PARTIAL - (CONSTRUCTIVE RECEIPT UNDER CONTRACTS | TC 308A THIRD-PARTY DRAFTS - COLLECTIONS |

| | |
|--|-------------|
| AND GRANTS) (NOT FINANCED BY ADVANCE PAYMENTS) | |
| CONTRA 5200 | CONTRA 1012 |

| | |
|---|--|
| TC 081F RECEIVING REPORTS - PARTIAL (FOR MATERIALS OR SERVICES ACTUALLY RECEIVED) - (NOT FINANCED BY ADVANCE PAYMENTS) | |
| CONTRA 5100 5200 | |

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|---|--|
| TC 082F ESTIMATED MONTHLY ACCRUALS (CONSTRUCTIVE RECEIPT) FOR ESTIMATED PAYMENTS OF CONTRACTORS/GRANTEES UNDER AWARDS FINANCED THROUGH OTHER FEDERAL AGENCIES FOR LETTERS OF CREDIT AND TIMING OF PAYMENT ACTIVITIES | |
| CONTRA 5200 | |

| | |
|---|--|
| TC 084F ACTUAL REPORTS OF EXPENDITURE (MONTHLY/QUARTERLY) FOR AWARDS FINANCED THROUGH OTHER FEDERAL AGENCIES INCLUDING THE GRANTS MANAGEMENT FUND-PMS FOR LETTERS OF CREDIT OR TIMING OF PAYMENTS ACTIVITIES | |
| CONTRA 5200 | |

| | |
|--|--|
| TC 086F ESTIMATED MONTHLY ACCRUALS (CONSTRUCTIVE RECEIPT) FOR AWARDS TO NON-FEDERAL AGENCIES FINANCED THROUGH LETTERS-OF-CREDIT | |
| CONTRA 5200 | |

| | |
|--|--|
| TC 087F ACTUAL REPORTS OF EXPENDITURE (MONTHLY/QUARTERLY) - FOR AWARDS TO NON-FEDERAL AGENCIES FINANCED THROUGH LETTERS OF CREDIT | |
| CONTRA 5100 5200 | |

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|---|--|
| TC 088F ESTIMATED ACCRUALS - PARTIAL - CONSTRUCTIVE RECEIPTS - (FOR GOODS OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS) OTHER THAN BY LETTER OF CREDIT | |
| CONTRA 5200 | |

| | |
|---|--|
| TC 089F RECEIVING REPORTS - PARTIAL - (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN BY LETTER OF CREDIT - WHICH WERE NOT SPECIFICALLY OBLIGATED OR COMMITTED | |
| CONTRA 5100 5200 | |

| | |
|---|--|
| TC 090F RECEIVING REPORTS - PARTIAL - (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN BY LETTER OF CREDIT - WHICH WERE PREVIOUSLY OBLIGATED) | |
|---|--|

CONTRA 5100 5200

TC 091J RECEIVING REPORTS - FINAL - (NOT FINANCED BY ADVANCE PAYMENTS)

CONTRA 5100 5200

TC 092J FINAL - ACTUAL REPORTS OF EXPENDITURE FOR AWARDS FINANCED THROUGH
GRANTS MANAGEMENT FUNDS

CONTRA 5200

TC 094J FINAL - ACTUAL REPORTS OF EXPENDITURE FOR AWARDS TO NON-FEDERAL
AGENCIES FINANCED THROUGH LETTERS OF CREDIT

CONTRA 5100 5200

TC 095J RECEIVING REPORTS - FINAL (FOR EQUIPMENT, SUPPLIES, OR SERVICES
PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN LETTER OF CREDIT)

CONTRA 5100 5200

TC 098F ESTIMATED MONTHLY ACCRUALS (CONSTRUCTIVE RECEIPTS) - FOR ESTIMATED
UNPAID LIABILITIES OF CONTRACTOR/GRANTEES UNDER AWARDS FINANCED
THROUGH OTHER FEDERAL AGENCIES

CONTRA 5200

TC 099A GRANTS MANAGEMENT FUND (MONTHLY ESTIMATED ACCRUALS) FOR ESTIMATED
UNPAID LIABILITIES OF CONTRACTORS/GRANTEES UNDER AWARDS FINANCED
THROUGH LETTERS OF CREDIT AND TIMING OF PAYMENTS ACTIVITIES

CONTRA 2110

TC 134A TO RECORD UNBILLED REIMBURSABLE SALES AND INCOME THAT HAVE NOT BEEN
PREVIOUSLY RECORDED WITH THE
OBLIGATION/EXPENDITURE TRANSACTION

CONTRA 5100 5200 5903

TC 181F DISBURSEMENTS - PARTIAL - NOT PREVIOUSLY ACCRUED* (THIS ENTRY USED WHEN MONTHLY INVENTORY OF ACCRUAL IS REVERSED AT
THE BEGINNING OF EACH MONTH) - UNDER TC 080 *

CONTRA 5100

TC 190F DISBURSEMENT - FINAL - NOT PREVIOUSLY OBLIGATED OR ACCRUED

CONTRA 5100 5200

TC 191J DISBURSEMENT - FINAL - NOT PREVIOUSLY ACCRUED

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CONTRA 5100 5200

|

TC 192S DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED

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CONTRA 5100 5200

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TC 307A THIRD-PARTY DRAFTS ISSUED FOR ANOTHER AGENCY

|

CONTRA 2315

|

ACCOUNT NUMBER : 1315 P

ACCOUNT TITLE : AUDIT DISALLOWANCES RECEIVABLE

NORMAL BALANCE : DR

DEFINITION : THE AMOUNTS DETERMINED BY AUDIT TO BE DUE THE GOVERNMENT FROM
DISALLOWED EXPENDITURES OF NON-GOVERNMENT AGENCIES THAT ARE BILLED
AS APPROPRIATION REFUNDS.

SUBSIDIARY

CLASSIFICATION : N NON-GOVERNMENT

| DEBIT | CREDIT |
|--|--|
| TC 335A AUDIT DISALLOWANCE BECOMES COLLECTIBLE | TC 058B CANCELLATION OF AUDIT DISALLOWANCE RECEIVABLE (REFUND) IN EXPIRED |
| CONTRA 6101 | ACCOUNTS |
| | CONTRA 3100 |
| TC 335B AUDIT DISALLOWANCE BECOMES COLLECTIBLE | TC 109C TO RECORD FORGIVENESS (CANCELLATION) OF ACCOUNTS AND LOANS |
| CONTRA 5901 | RECEIVABLE DUE TO OPERATION OF LAW, REGULATION, STATUTE, ETC. |
| | CONTRA 1319 |
| | TC 113A TO WRITE OFF UNCOLLECTIBLE ACCOUNTS RECEIVABLE - (NON-GOVERNMENT) |
| | (UNFUNDED) |
| | CONTRA 1319 3100 |
| | TC 13BA TO RECLASSIFY ACCOUNTS RECEIVABLE AS NON-CURRENT RECEIVABLE (AUDIT |
| | DISALLOWANCE) |
| | CONTRA 1318 |
| | TC 236A COLLECTIONS - REFUNDS AND AUDIT DISALLOWANCES BILLED |
| | CONTRA 1015 |
| | TC 236B COLLECTIONS - REFUNDS AND AUDIT DISALLOWANCES BILLED |
| | CONTRA 1015 |
| | TC 345A COLLECTION OF AUDIT DISALLOWANCE THROUGH PUBLIC ASSISTANCE AWARD |
| | ADJUSTMENT |
| | CONTRA 6101 |

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ACCOUNT NUMBER : 1316 P

ACCOUNT TITLE : ANTICIPATED RECOVERIES - AUDIT DISALLOWANCES

NORMAL BALANCE : DR

DEFINITION : THE AMOUNTS ANTICIPATED TO BE DUE THE GOVERNMENT AS THE RESULT OF
AUDIT FROM DISALLOWED EXPENDITURES OF NON-GOVERNMENT AGENCIES. WHEN
BILLED, THE AMOUNTS WILL BE TRANSFERRED TO THE AUDIT DISALLOWANCES
RECEIVABLE ACCOUNT.

SUBSIDIARY

CLASSIFICATION : N NON-GOVERNMENT

| DEBIT | | CREDIT |
|--|--|--------|
| TC 333A AUDIT DISALLOWANCE PENDING OR UNDER APPEAL | | |
| CONTRA 1319 | | |

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ACCOUNT NUMBER : 1317 P

ACCOUNT TITLE : INSURANCE PREMIUMS RECEIVABLE

NORMAL BALANCE : DR

DEFINITION : THE AMOUNTS BILLED TO NON-GOVERNMENT AGENCIES AS ACCRUED INSURANCE
PREMIUMS ON LOANS OUTSTANDING.

SUBSIDIARY

CLASSIFICATION : N NON-GOVERNMENT

| DEBIT | | CREDIT | |
|---------------------------------------|--|--|--|
| TC 138A ACCRUAL OF INSURANCE PREMIUMS | | TC 227A COLLECTION OF INSURANCE PREMIUMS | |
| CONTRA 5500 | | CONTRA 1015 | |

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ACCOUNT NUMBER : 1318 P

ACCOUNT TITLE : ACCOUNTS RECEIVABLE - NON-CURRENT

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT OF RECEIVABLES FROM ACCOUNTS WITH GOVERNMENT AND
NON-GOVERNMENT AGENCIES THAT WILL NOT BE DUE WITHIN THE NEXT 12
MONTHS FOLLOWING THE REPORTING PERIOD.

SUBSIDIARY

CLASSIFICATION : G GOVERNMENT
N NON-GOVERNMENT

| DEBIT | | CREDIT |
|--|--|--------|
| TC 13AA TO RECLASSIFY ACCOUNTS RECEIVABLE AS NON-CURRENT RECEIVABLE | | |
| CONTRA 1311 1313 | | |
| TC 13BA TO RECLASSIFY ACCOUNTS RECEIVABLE AS NON-CURRENT RECEIVABLE (AUDIT | | |
| DISALLOWANCE) | | |
| CONTRA 1315 | | |

ACCOUNT NUMBER : 1319 P

ACCOUNT TITLE : ALLOWANCE FOR LOSS ON ACCOUNTS RECEIVABLE

NORMAL BALANCE : CR

DEFINITION : ESTIMATED AMOUNTS OF UNCOLLECTIBLE ACCOUNTS RECEIVABLE RECORDED IN ACCOUNTS SUBSIDIARY TO 1310. THE ACCOUNT WILL BE INCREASED BY THE AMOUNT ESTIMATED TO BE UNCOLLECTIBLE EACH ACCOUNTING PERIOD, AND DECREASED BY THE ACTUAL ACCOUNTS SUBSEQUENTLY WRITTEN OFF. AMOUNT SHOULD CONSIDER OUTSTANDING ADVANCES. THE ACCOUNT WILL INCLUDE THE FULL AMOUNT OF AUDIT DISALLOWANCES ANTICIPATED TO BE COLLECTED PENDING APPEAL/LITIGATION PROCESSES. UPON RESOLUTION THE AMOUNT WILL BE REMOVED AND, IF SUSTAINED, AN APPROPRIATE ALLOWANCE ESTABLISHED FOR THE AMOUNTS BILLED.

SUBSIDIARY

CLASSIFICATION : F FUNDED
U UNFUNDED

| DEBIT | CREDIT |
|---|--|
| TC 05BB CANCELLATION OF ALLOWANCE FOR LOSS ON ACCOUNTS RECEIVABLE REFUNDS | TC 110A TO RECORD ALLOWANCE FOR LOSS ON ACCOUNTS RECEIVABLE (UNFUNDED) |
| | |
| | * ESTIMATE OF UNCOLLECTIBLE IN ACCOUNTS 1311, 1312, 1313 AND 1315 |
| | FOR NON-GOVERNMENT DEBTORS * |
| CONTRA 3100 | CONTRA 6903 |
| TC 05BC CANCELLATION OF ALLOWANCE FOR LOSS ON ACCOUNTS RECEIVABLE REFUNDS | TC 139A ACCRUED INTEREST EARNED ON RECEIVABLES AND LOANS |
| CONTRA 3310 | CONTRA 1341 1344 |
| TC 109C TO RECORD FORGIVENESS (CANCELLATION) OF ACCOUNTS AND LOANS | TC 333A AUDIT DISALLOWANCE PENDING OR UNDER APPEAL |
| RECEIVABLE DUE TO OPERATION OF LAW, REGULATION, STATUTE, ETC. | |
| CONTRA 1315 | CONTRA 1316 |
| TC 113A TO WRITE OFF UNCOLLECTIBLE ACCOUNTS RECEIVABLE - (NON-GOVERNMENT) | TC 342A ANTICIPATED RECOVERY OF PROGRAM DISALLOWANCE |
| (UNFUNDED) | |
| CONTRA 1311 1312 1313 1315 | CONTRA 131A |

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ACCOUNT NUMBER : 131A P

ACCOUNT TITLE : ANTICIPATED RECOVERY - PROGRAM DISALLOWANCE

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT ANTICIPATED TO BE DUE AS A RESULT OF A REVIEW OF PROGRAM
PARTICIPANT EXPENDITURES BY THE PROGRAM/GRANT OFFICIAL. COLLECTION
IS MADE BY REDUCTION OF CURRENT AWARD OR BY ISSUANCE OF NEGATIVE
AWARD.

SUBSIDIARY

CLASSIFICATION : N NON-GOVERNMENT

| DEBIT | | CREDIT |
|--|--|--------|
| TC 342A ANTICIPATED RECOVERY OF PROGRAM DISALLOWANCE | | |
| CONTRA 1319 | | |

ACCOUNT NUMBER : 1340 S

ACCOUNT TITLE : INTEREST RECEIVABLE

NORMAL BALANCE : DR

DEFINITION : INTEREST EARNED ON OUTSTANDING ACCOUNTS AND LOANS RECEIVABLE FROM
GOVERNMENT AND NON-GOVERNMENT AGENCIES. INTEREST IN THIS ACCOUNT
INCLUDE AMOUNTS CHARGED AS A COST OF EXTENDING CREDIT AS WELL AS
INTEREST AND OTHER CHARGES ARISING OUT OF DELINQUENT PAYMENTS.

BASIC ACCOUNT

SUBDIVIDED BY :

| | |
|------|--|
| 1341 | INTEREST RECEIVABLE ON LOANS |
| 1343 | INTEREST RECEIVABLE ON INVESTMENTS |
| 1344 | INTEREST RECEIVABLE ON GENERAL/TRUST FUND RECEIPTS |
| 134A | INTEREST RECEIVABLE ON DELINQUENT ACCOUNTS |
| 134B | INTEREST RECEIVABLE ON DELINQUENT LOANS |
| 134C | PENALTY RECEIVABLE ON DELINQUENT ACCOUNTS |
| 134D | PENALTY RECEIVABLE ON DELINQUENT LOANS |
| 134E | ADMINISTRATIVE COSTS RECEIVABLE ON DELINQUENT ACCOUNTS |
| 134F | ADMINISTRATIVE COSTS RECEIVABLE ON DELINQUENT LOANS |

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

ACCOUNT NUMBER : 1341 P

ACCOUNT TITLE : INTEREST RECEIVABLE ON LOANS

NORMAL BALANCE : DR

DEFINITION : INTEREST EARNED BUT UNCOLLECTED ON REGULAR, GUARANTEED/PLEDGED, AND DEFAULTED
LOANS MADE TO GOVERNMENT AND NON-GOVERNMENT AGENCIES RECORDED IN ACCOUNTS 1351,
1355, AND 1357.

SUBSIDIARY

CLASSIFICATION : G GOVERNMENT
N NON-GOVERNMENT

| DEBIT | | CREDIT | |
|---|--|---|--|
| TC 12DA TRANSFER LOANS RECEIVABLE AND ACCRUED INTEREST BETWEEN MULTI-YEAR ACCOUNTS | | TC 109A TO RECORD FORGIVENESS (CANCELLATION) OF ACCOUNTS AND LOANS RECEIVABLE DUE TO OPERATION OF LAW, REGULATION, STATUTE, ETC. | |
| CONTRA 3211 7400 | | CONTRA 5302 5901 7290 | |
| TC 139A ACCRUED INTEREST EARNED ON RECEIVABLES AND LOANS | | TC 118A TO WRITE-OFF UNCOLLECTIBLE ACCRUED INTEREST | |
| CONTRA 1319 5301 5302 | | CONTRA 1349 | |
| TC 184A DISBURSEMENT - PARTIAL - FOR LOANS AND INVESTMENTS AND ACCRUED INTEREST PURCHASED ON INVESTMENTS | | TC 224A COLLECTION OF INTEREST ON LOANS (REPAYMENT OR OUTRIGHT SALE) AND AUDIT DISALLOWANCE | |
| CONTRA 1012 | | CONTRA 1015 | |
| TC 194A FINAL DISBURSEMENT - FOR LOANS AND INVESTMENTS AND ACCRUED INTEREST PURCHASED ON INVESTMENTS | | TC 250A RECORD ACQUIRED COLLATERAL RELATED TO PAY-OFF OF DEFAULTED LOAN AND ACCRUED INTEREST | |
| CONTRA 1012 | | | |

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ACCOUNT NUMBER : 1343 P

ACCOUNT TITLE : INTEREST RECEIVABLE ON INVESTMENTS

NORMAL BALANCE : DR

DEFINITION : INTEREST EARNED BUT UNCOLLECTED ON INVESTMENTS WITH GOVERNMENT AND
NON-GOVERNMENT AGENCIES RECORDED IN ACCOUNT 1600.

SUBSIDIARY

CLASSIFICATION : G GOVERNMENT
N NON-GOVERNMENT

| DEBIT | | CREDIT | |
|---|--|---|--|
| TC 140A ACCRUED INTEREST EARNED ON INVESTMENTS | | TC 118A TO WRITE-OFF UNCOLLECTIBLE ACCRUED INTEREST | |
| CONTRA 5301 | | CONTRA 1349 | |
| TC 184A DISBURSEMENT - PARTIAL - FOR LOANS AND INVESTMENTS AND ACCRUED INTEREST PURCHASED ON INVESTMENTS | | TC 246A COLLECTION OF ACCRUED INTEREST ON INVESTMENTS | |
| CONTRA 1012 | | CONTRA 1015 | |
| TC 194A FINAL DISBURSEMENT - FOR LOANS AND INVESTMENTS AND ACCRUED INTEREST PURCHASED ON INVESTMENTS | | | |
| CONTRA 1012 | | | |

ACCOUNT NUMBER : 1344 P

ACCOUNT TITLE : INTEREST RECEIVABLE ON GENERAL/TRUST FUND RECEIPTS

NORMAL BALANCE : DR

DEFINITION : INTEREST EARNED, BUT UNCOLLECTED ON LOANS WITH GOVERNMENT AND
NON-GOVERNMENT AGENCIES IN ACCOUNTS 1353 AND 1357 AND ON ACCOUNTS
RECORDED IN ACCOUNT 1315 AND OTHER 1310 RECEIVABLES PLACED ON AN
INSTALLMENT PAYMENT PLAN, AND WHICH UPON COLLECTION WILL BE
DEPOSITED TO THE GENERAL AND TRUST FUND RECEIPT ACCOUNTS.

SUBSIDIARY

CLASSIFICATION : G GOVERNMENT
N NON-GOVERNMENT

| DEBIT | CREDIT |
|--|--|
| TC 139A ACCRUED INTEREST EARNED ON RECEIVABLES AND LOANS | TC 109A TO RECORD FORGIVENESS (CANCELLATION) OF ACCOUNTS AND LOANS |
| | RECEIVABLE DUE TO OPERATION OF LAW, REGULATION, STATUTE, ETC. |
| CONTRA 1319 5301 5302 | CONTRA 5302 5901 7290 |
| | TC 109D TO RECORD FORGIVENESS (CANCELLATION) OF ACCOUNTS AND LOANS |
| | RECEIVABLE DUE TO OPERATION OF LAW, REGULATION, STATUTE, ETC. |
| | CONTRA 1349 |
| | TC 118A TO WRITE-OFF UNCOLLECTIBLE ACCRUED INTEREST |
| | CONTRA 1349 |
| | TC 224A COLLECTION OF INTEREST ON LOANS (REPAYMENT OR OUTRIGHT SALE) AND |
| | AUDIT DISALLOWANCE |
| | CONTRA 1015 |

ACCOUNT NUMBER : 1349 P

ACCOUNT TITLE : ALLOWANCE FOR LOSS ON INTEREST RECEIVABLE

NORMAL BALANCE : CR

DEFINITION : ESTIMATED AMOUNTS OF UNCOLLECTIBLE INTEREST OR OTHER CHARGES ON RECEIVABLES RECORDED IN ACCOUNTS SUBSIDIARY TO 1340. THE ACCOUNT WILL BE INCREASED BY THE AMOUNT ESTIMATED TO BE UNCOLLECTIBLE EACH ACCOUNTING PERIOD, AND DECREASED BY THE ACTUAL AMOUNTS SUBSEQUENTLY WRITTEN OFF.

SUBSIDIARY
CLASSIFICATION : U UNFUNDED

| DEBIT | CREDIT |
|---|--|
| TC 109D TO RECORD FORGIVENESS (CANCELLATION) OF ACCOUNTS AND LOANS RECEIVABLE DUE TO OPERATION OF LAW, REGULATION, STATUTE, ETC. | TC 112A TO RECORD ALLOWANCE FOR LOSS ON ACCRUED INTEREST RECEIVABLE (UNFUNDED) |
| | * (ESTIMATE OF UNCOLLECTIBLE IN ACCOUNTS 1341, 1343, 1344, 134A, 134B, 134C, 134D, 134E, AND 134F) * |
| CONTRA 1344 | CONTRA 6903 |
| TC 118A TO WRITE-OFF UNCOLLECTIBLE ACCRUED INTEREST | TC 11AA TO RECORD ALLOWANCE FOR LOSS ON INTEREST, PENALTIES AND ADMINISTRATIVE COSTS RECEIVABLE ON DELINQUENT ACCOUNTS AND LOANS RECEIVABLE (UNFUNDED) |
| | * (ESTIMATE OF UNCOLLECTIBLE IN ACCOUNTS 134A-134F) * |
| CONTRA 1341 1343 1344 | CONTRA 6903 |
| TC 128A TO WRITE-OFF UNCOLLECTIBLE ACCRUED INTEREST, PENALTIES, AND ADMINISTRATIVE COSTS ON DELINQUENT ACCOUNTS RECEIVABLE | |
| CONTRA 134A 134C 134E | |
| TC 129A TO WRITE-OFF UNCOLLECTIBLE ACCRUED INTEREST, PENALTIES AND ADMINISTRATIVE COSTS ON DELINQUENT LOANS RECEIVABLE | |
| CONTRA 134B 134D 134F | |

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ACCOUNT NUMBER : 134A P

ACCOUNT TITLE : INTEREST RECEIVABLE ON DELINQUENT ACCOUNTS

NORMAL BALANCE : DR

DEFINITION : INTEREST EARNED BUT UNCOLLECTED ON DELINQUENT ACCOUNTS RECEIVABLE
RECORDED IN NON-GOVERNMENT ACCOUNTS SUBSIDIARY TO ACCOUNT 1310.

SUBSIDIARY

CLASSIFICATION : N NON-GOVERNMENT

| DEBIT | | CREDIT | |
|--|--|---|--|
| TC 148A ACCRUED INTEREST, PENALTY AND ADMINISTRATIVE COSTS EARNED ON DELINQUENT ACCOUNTS RECEIVABLE | | TC 128A TO WRITE-OFF UNCOLLECTIBLE ACCRUED INTEREST, PENALTIES, AND ADMINISTRATIVE COSTS ON DELINQUENT ACCOUNTS RECEIVABLE | |
| CONTRA 5303 | | CONTRA 1349 | |
| | | TC 248A COLLECTION OF INTEREST, PENALTIES, AND ADMINISTRATIVE COSTS ON DELINQUENT ACCOUNTS RECEIVABLE | |
| | | CONTRA 1015 | |

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ACCOUNT NUMBER : 134B P

ACCOUNT TITLE : INTEREST RECEIVABLE ON DELINQUENT LOANS

NORMAL BALANCE : DR

DEFINITION : INTEREST EARNED BUT UNCOLLECTED ON DELINQUENT LOANS RECEIVABLE
RECORDED IN NON-GOVERNMENT ACCOUNTS SUBSIDIARY TO ACCOUNT 1350.

SUBSIDIARY

CLASSIFICATION : N NON-GOVERNMENT

| DEBIT | | CREDIT | |
|--|--|---|--|
| TC 149A ACCRUED INTEREST, PENALTY AND ADMINISTRATIVE COST EARNED ON DELINQUENT LOANS RECEIVABLE | | TC 129A TO WRITE-OFF UNCOLLECTIBLE ACCRUED INTEREST, PENALTIES AND ADMINISTRATIVE COSTS ON DELINQUENT LOANS RECEIVABLE | |
| CONTRA 5303 | | CONTRA 1349 | |
| | | TC 249A COLLECTION OF INTEREST, PENALTIES, AND ADMINISTRATIVE COSTS ON DELINQUENT LOANS | |
| | | CONTRA 1015 | |

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ACCOUNT NUMBER : 134C P

ACCOUNT TITLE : PENALTY RECEIVABLE ON DELINQUENT ACCOUNTS

NORMAL BALANCE : DR

DEFINITION : PENALTIES EARNED BUT UNCOLLECTED ON DELINQUENT ACCOUNTS RECEIVABLE
RECORDED IN NON-GOVERNMENT ACCOUNTS SUBSIDIARY TO ACCOUNT 1310.

SUBSIDIARY

CLASSIFICATION : N NON-GOVERNMENT

| DEBIT | | CREDIT | |
|--|--|---|--|
| TC 148A ACCRUED INTEREST, PENALTY AND ADMINISTRATIVE COSTS EARNED ON DELINQUENT ACCOUNTS RECEIVABLE | | TC 128A TO WRITE-OFF UNCOLLECTIBLE ACCRUED INTEREST, PENALTIES, AND ADMINISTRATIVE COSTS ON DELINQUENT ACCOUNTS RECEIVABLE | |
| CONTRA 5303 | | CONTRA 1349 | |
| | | TC 248A COLLECTION OF INTEREST, PENALTIES, AND ADMINISTRATIVE COSTS ON DELINQUENT ACCOUNTS RECEIVABLE | |
| | | CONTRA 1015 | |

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ACCOUNT NUMBER : 134D P

ACCOUNT TITLE : PENALTY RECEIVABLE ON DELINQUENT LOANS

NORMAL BALANCE : DR

DEFINITION : PENALTIES EARNED BUT UNCOLLECTED ON DELINQUENT LOANS RECEIVABLE
RECORDED IN NON-GOVERNMENT ACCOUNTS SUBSIDIARY TO ACCOUNT 1350.

SUBSIDIARY

CLASSIFICATION : N NON-GOVERNMENT

| DEBIT | | CREDIT | |
|--|--|---|--|
| TC 149A ACCRUED INTEREST, PENALTY AND ADMINISTRATIVE COST EARNED ON DELINQUENT LOANS RECEIVABLE | | TC 129A TO WRITE-OFF UNCOLLECTIBLE ACCRUED INTEREST, PENALTIES AND ADMINISTRATIVE COSTS ON DELINQUENT LOANS RECEIVABLE | |
| CONTRA 5303 | | CONTRA 1349 | |
| | | TC 249A COLLECTION OF INTEREST, PENALTIES, AND ADMINISTRATIVE COSTS ON DELINQUENT LOANS | |
| | | CONTRA 1015 | |

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ACCOUNT NUMBER : 134E P

ACCOUNT TITLE : ADMINISTRATIVE COSTS RECEIVABLE ON DELINQUENT ACCOUNTS

NORMAL BALANCE : DR

DEFINITION : ADMINISTRATIVE COSTS EARNED BUT UNCOLLECTED ON DELINQUENT ACCOUNTS
RECEIVABLE RECORDED IN NON-GOVERNMENT ACCOUNTS SUBSIDIARY TO ACCOUNT
1310.

SUBSIDIARY

CLASSIFICATION : N NON-GOVERNMENT

| DEBIT | | CREDIT | |
|--|--|---|--|
| TC 148A ACCRUED INTEREST, PENALTY AND ADMINISTRATIVE COSTS EARNED ON DELINQUENT ACCOUNTS RECEIVABLE | | TC 128A TO WRITE-OFF UNCOLLECTIBLE ACCRUED INTEREST, PENALTIES, AND ADMINISTRATIVE COSTS ON DELINQUENT ACCOUNTS RECEIVABLE | |
| CONTRA 5303 | | CONTRA 1349 | |
| | | TC 248A COLLECTION OF INTEREST, PENALTIES, AND ADMINISTRATIVE COSTS ON DELINQUENT ACCOUNTS RECEIVABLE | |
| | | CONTRA 1015 | |

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ACCOUNT NUMBER : 134F P

ACCOUNT TITLE : ADMINISTRATIVE COSTS RECEIVABLE ON DELINQUENT LOANS

NORMAL BALANCE : DR

DEFINITION : ADMINISTRATIVE COSTS EARNED BUT UNCOLLECTED ON DELINQUENT LOANS
RECEIVABLE RECORDED IN NON-GOVERNMENT ACCOUNTS SUBSIDIARY TO ACCOUNT
1350.

SUBSIDIARY

CLASSIFICATION : N NON-GOVERNMENT

| DEBIT | | CREDIT | |
|--|--|---|--|
| TC 149A ACCRUED INTEREST, PENALTY AND ADMINISTRATIVE COST EARNED ON DELINQUENT LOANS RECEIVABLE | | TC 129A TO WRITE-OFF UNCOLLECTIBLE ACCRUED INTEREST, PENALTIES AND ADMINISTRATIVE COSTS ON DELINQUENT LOANS RECEIVABLE | |
| CONTRA 5303 | | CONTRA 1349 | |
| | | TC 249A COLLECTION OF INTEREST, PENALTIES, AND ADMINISTRATIVE COSTS ON DELINQUENT LOANS | |
| | | CONTRA 1015 | |

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ACCOUNT NUMBER : 1350 S

ACCOUNT TITLE : LOANS RECEIVABLE

NORMAL BALANCE : DR

DEFINITION : AMOUNTS WHICH HAVE BEEN LOANED TO ANOTHER FEDERAL ACCOUNT OR FUND,
INDIVIDUALS, PRIVATE SECTOR ORGANIZATIONS, STATE AND LOCAL
GOVERNMENTS, OR FOREIGN GOVERNMENTS.

BASIC ACCOUNT

SUBDIVIDED BY :

| | |
|------|--|
| 1351 | LOANS RECEIVABLE - PRINCIPAL |
| 1352 | LOANS RECEIVABLE - COLLECTION |
| 1353 | GENERAL/TRUST FUND RECEIPTS LOANS RECEIVABLE - PRINCIPAL |
| 1354 | GENERAL/TRUST FUND RECEIPTS LOANS RECEIVABLE - COLLECTIONS |
| 1355 | LOANS RECEIVABLE - GUARANTEED/PLEDGED - PRINCIPAL |
| 1356 | LOANS RECEIVABLE - GUARANTEED/PLEDGED - COLLECTION |
| 1357 | LOANS RECEIVABLE - DEFAULTED - PRINCIPAL |
| 1358 | LOANS RECEIVABLE - DEFAULTED - COLLECTIONS |
| 135A | LOANS RECEIVABLE - CURRENT |

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

ACCOUNT NUMBER : 1351 P

ACCOUNT TITLE : LOANS RECEIVABLE - PRINCIPAL

NORMAL BALANCE : DR

DEFINITION : AMOUNT OF LOAN PRINCIPAL MADE TO GOVERNMENT AGENCIES AND NON-GOVERNMENT
AGENCIES, INDIVIDUALS, INSTITUTIONS OR PRIVATE CONCERNS FOR CONSTRUCTION LOANS,
STUDENT LOANS, ETC., WHEREIN THE REPAYMENT OF PRINCIPAL IS AVAILABLE TO THE
APPROPRIATIONS. COLLECTION OF LOANS IS RECORDED IN ACCOUNT 1352.

SUBSIDIARY

CLASSIFICATION : G GOVERNMENT
N NON-GOVERNMENT

| DEBIT | CREDIT |
|--|--|
| TC 12DA TRANSFER LOANS RECEIVABLE AND ACCRUED INTEREST BETWEEN MULTI-YEAR ACCOUNTS CONTRA 3211 7400 | TC 109A TO RECORD FORGIVENESS (CANCELLATION) OF ACCOUNTS AND LOANS RECEIVABLE DUE TO OPERATION OF LAW, REGULATION, STATUTE, ETC. CONTRA 5302 5901 7290 |
| TC 184A DISBURSEMENT - PARTIAL - FOR LOANS AND INVESTMENTS AND ACCRUED INTEREST PURCHASED ON INVESTMENTS CONTRA 1012 | TC 114A TO WRITE-OFF UNCOLLECTIBLE LOANS (NON-GOVERNMENT) CONTRA 1359 |
| TC 194A FINAL DISBURSEMENT - FOR LOANS AND INVESTMENTS AND ACCRUED INTEREST PURCHASED ON INVESTMENTS CONTRA 1012 | TC 12AA TO RECLASSIFY PORTION OF LOANS RECEIVABLE AS CURRENT RECEIVABLE CONTRA 135A |
| | TC 296A TO RECLASSIFY LOANS SOLD FROM LOANS RECEIVABLE (DEBT BORROWING) TO LOANS RECEIVABLE - GUARANTEED/ PLEDGED OR TO LOANS RECEIVABLES - DEFAULTED CONTRA 1931 |
| | TC 33BA DISCOUNT ON SALE OF LOANS TO NON-FEDERAL ENTITY CONTRA 7211 |

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ACCOUNT NUMBER : 1352 P

ACCOUNT TITLE : LOANS RECEIVABLE - COLLECTION

NORMAL BALANCE : CR

DEFINITION : COLLECTION OF LOANS MADE TO GOVERNMENT AND NON-GOVERNMENT AGENCIES,
INDIVIDUALS, INSTITUTIONS OR PRIVATE CONCERNS FOR CONSTRUCTION
LOANS, STUDENT LOANS, ETC., WHEREIN THE RECEIPTS FOR REPAYMENT ARE
AVAILABLE TO THE APPROPRIATION.

SUBSIDIARY

CLASSIFICATION : G GOVERNMENT
N NON-GOVERNMENT

DEBIT

CREDIT

| TC 223A COLLECTION OF PRINCIPAL ON LOANS OR DIRECT SALE
| CONTRA 1015

ACCOUNT NUMBER : 1353 P

ACCOUNT TITLE : GENERAL/TRUST FUND RECEIPTS LOANS RECEIVABLE - PRINCIPAL

NORMAL BALANCE : DR

DEFINITION : AMOUNT OF LOAN PRINCIPAL MADE TO GOVERNMENT AND NON-GOVERNMENT
AGENCIES WHEREIN THE REPAYMENT OF PRINCIPAL WILL BE DEPOSITED INTO
GENERAL AND TRUST FUND RECEIPT ACCOUNTS. COLLECTION OF LOANS IS
RECORDED IN ACCOUNT 1354.

SUBSIDIARY

CLASSIFICATION : G GOVERNMENT
N NON-GOVERNMENT

| DEBIT | CREDIT |
|---|---|
| TC 126A TO RECORD LOANS RECEIVABLE (COLLECTIONS TO BE DEPOSITED TO MISCELLANEOUS RECEIPTS) | TC 109A TO RECORD FORGIVENESS (CANCELLATION) OF ACCOUNTS AND LOANS RECEIVABLE DUE TO OPERATION OF LAW, REGULATION, STATUTE, ETC. |
| CONTRA 5901 | CONTRA 5302 5901 7290 |
| | TC 114A TO WRITE-OFF UNCOLLECTIBLE LOANS (NON-GOVERNMENT) |
| | CONTRA 1359 |
| | TC 12AA TO RECLASSIFY PORTION OF LOANS RECEIVABLE AS CURRENT RECEIVABLE |
| | CONTRA 135A |
| | TC 296A TO RECLASSIFY LOANS SOLD FROM LOANS RECEIVABLE (DEBT BORROWING) TO LOANS RECEIVABLE - GUARANTEED/ PLEDGED OR TO LOANS RECEIVABLES - DEFAULTED |
| | CONTRA 1931 |

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ACCOUNT NUMBER : 1354 P

ACCOUNT TITLE : GENERAL/TRUST FUND RECEIPTS LOANS RECEIVABLE - COLLECTIONS

NORMAL BALANCE : CR

DEFINITION : COLLECTION OF LOANS MADE TO GOVERNMENT AND NON-GOVERNMENT AGENCIES
WHEREIN THE RECEIPTS FOR REPAYMENT ARE DEPOSITED INTO GENERAL AND
TRUST FUND RECEIPT ACCOUNTS.

SUBSIDIARY

CLASSIFICATION : G GOVERNMENT
N NON-GOVERNMENT

DEBIT

CREDIT

| TC 223A COLLECTION OF PRINCIPAL ON LOANS OR DIRECT SALE
| CONTRA 1015

ACCOUNT NUMBER : 1355 P

ACCOUNT TITLE : LOANS RECEIVABLE - GUARANTEED/PLEDGED - PRINCIPAL

NORMAL BALANCE : DR

DEFINITION : AMOUNT OF GUARANTEED/PLEDGED LOANS (PRINCIPAL) MADE TO GOVERNMENT
AGENCIES AND NON-GOVERNMENTAL AGENCIES, INDIVIDUALS, INSTITUTIONS OR
PRIVATE CONCERNS FOR CONSTRUCTION LOANS, STUDENT LOANS, ETC.,
WHEREIN THE COLLECTION OF LOAN PRINCIPAL MUST BE APPLIED TO
REPAYMENT OF DEBT BORROWING. COLLECTION OF LOANS IS RECORDED IN
ACCOUNT 1356.

SUBSIDIARY

CLASSIFICATION : G GOVERNMENT
N NON-GOVERNMENT

| DEBIT | CREDIT |
|---|---|
| TC 297A TO RECORD RECLASSIFIED LOANS AS LOANS RECEIVABLE - GUARANTEED/PLEDGED CONTRA 1941 | TC 114A TO WRITE-OFF UNCOLLECTIBLE LOANS (NON-GOVERNMENT) CONTRA 1359 |
| | TC 12BA RECLASSIFY PORTION OF LOANS RECEIVABLE-GUARANTEED/PLEDGED AS CURRENT RECEIVABLE CONTRA 135A |

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ACCOUNT NUMBER : 1356 P

ACCOUNT TITLE : LOANS RECEIVABLE - GUARANTEED/PLEDGED - COLLECTION

NORMAL BALANCE : CR

DEFINITION : COLLECTION OF GUARANTEED/PLEDGED LOANS (PRINCIPAL) MADE TO
GOVERNMENT AGENCIES AND NON-GOVERNMENT AGENCIES, INDIVIDUALS,
INSTITUTIONS OR PRIVATE CONCERNS FOR CONSTRUCTION LOANS, STUDENT
LOANS, ETC., WHEREIN THE RECEIPTS FOR REPAYMENT ARE APPLIED TO
REPAYMENT OF DEBT BORROWING.

SUBSIDIARY

CLASSIFICATION : G GOVERNMENT
N NON-GOVERNMENT

DEBIT

CREDIT

| TC 223A COLLECTION OF PRINCIPAL ON LOANS OR DIRECT SALE
| CONTRA 1015

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ACCOUNT NUMBER : 1357 P

ACCOUNT TITLE : LOANS RECEIVABLE - DEFAULTED - PRINCIPAL

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT OF LOANS (PRINCIPAL) INITIALLY RECORDED IN ACCOUNTS 1351,
1353, AND 1355 WHICH ARE IN DEFAULT. COLLECTION OF LOANS IS RECORDED
IN ACCOUNT 1358.

SUBSIDIARY

CLASSIFICATION : G GOVERNMENT
N NON-GOVERNMENT

| DEBIT | | CREDIT | |
|--|--|---|--|
| TC 298A TO RECORD RECLASSIFIED LOANS AS LOANS RECEIVABLE - DEFAULTED | | TC 114A TO WRITE-OFF UNCOLLECTIBLE LOANS (NON-GOVERNMENT) | |
| CONTRA 1941 | | CONTRA 1359 | |
| | | TC 12CA RECLASSIFY PORTION OF LOANS RECEIVABLE - DEFAULTED AS CURRENT | |
| | | RECEIVABLE | |
| | | CONTRA 135A | |
| | | TC 250A RECORD ACQUIRED COLLATERAL RELATED TO PAY-OFF OF DEFAULTED LOAN AND | |
| | | ACCRUED INTEREST | |

ACCOUNT NUMBER : 1358 P

ACCOUNT TITLE : LOANS RECEIVABLE - DEFAULTED - COLLECTIONS

NORMAL BALANCE : CR

DEFINITION : COLLECTION OF DEFAULTED LOAN PRINCIPAL WHEREIN THE RECEIPTS FOR
REPAYMENTS ARE APPLIED AS DESCRIBED IN ACCOUNTS 1351, 1353, AND
1355, HAD THERE BEEN NO DEFAULT.

SUBSIDIARY
CLASSIFICATION : G GOVERNMENT
N NON-GOVERNMENT

| DEBIT | | CREDIT | |
|-------|--|---|--|
| | | TC 223A COLLECTION OF PRINCIPAL ON LOANS OR DIRECT SALE | |
| | | CONTRA 1015 | |

| DEBIT | | | | | CREDIT | |
|---|------|------|------|------|--|------|
| TC 114A TO WRITE-OFF UNCOLLECTIBLE LOANS (NON-GOVERNMENT) | | | | | TC 111A TO RECORD ALLOWANCE FOR LOSS ON LOANS RECEIVABLE (UNFUNDED) | |
| | | | | | | |
| | | | | | * (ESTIMATED UNCOLLECTIBLE IN ACCOUNTS 1351, 1353, 1355 AND 1357 FOR | |
| | | | | | NON-GOVERNMENT DEBTORS) * | |
| CONTRA | 1351 | 1353 | 1355 | 1357 | CONTRA | 6903 |

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ACCOUNT NUMBER : 135A P

ACCOUNT TITLE : LOANS RECEIVABLE - CURRENT

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT DUE WITHIN THE NEXT TWELVE MONTHS OF LOAN PRINCIPAL
INITIALLY RECORDED IN NON-CURRENT ACCOUNTS 1351, 1353, 1355 AND 1357.
THIS AMOUNT IS CALCULATED FOR EACH REPORTING PERIOD.

SUBSIDIARY

CLASSIFICATION : G GOVERNMENT
N NON-GOVERNMENT

| DEBIT | | CREDIT |
|--|--|--------|
| TC 12AA TO RECLASSIFY PORTION OF LOANS RECEIVABLE AS CURRENT RECEIVABLE | | |
| CONTRA 1351 1353 | | |
| TC 12BA RECLASSIFY PORTION OF LOANS RECEIVABLE-GUARANTEED/PLEDGED AS CURRENT | | |
| RECEIVABLE | | |
| CONTRA 1355 | | |
| TC 12CA RECLASSIFY PORTION OF LOANS RECEIVABLE - DEFAULTED AS CURRENT | | |
| RECEIVABLE | | |
| CONTRA 1357 | | |

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ACCOUNT NUMBER : 1399 P

ACCOUNT TITLE : ALLOWANCE FOR SUBSIDY

NORMAL BALANCE : CR

DEFINITION : THIS AMOUNT REFLECTS THE UNAMORTIZED CREDIT REFORM SUBSIDY FOR
DIRECT LOANS AND FOR DEFAULTED GUARANTEED LOANS ASSUMED FOR
COLLECTION BY THE GOVERNMENT. IT APPEARS IN THE FINANCING FUND OF
THE DIRECT LOAN OR LOAN GUARANTEE PROGRAM INVOLVED AND IS SUBTRACTED
FROM LOANS RECEIVABLE (ACCOUNT 1350) ON THE STATEMENT OF FINANCIAL
POSITION. ALL TRANSACTIONS THAT AFFECT THE SUBSIDY WILL BE RECORDED
IN THIS ACCOUNT. THE FIRST TRANSACTION WOULD NORMALLY BE THE
TRANSFER OF SUBSIDY MONIES FROM THE PROGRAM FUND TO THE FINANCING
ACCOUNT. ADDITIONAL TRANSACTIONS RECORD UPWARD AND DOWNWARD
ADJUSTMENTS TO THE ACCOUNT.

DEBIT

CREDIT

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ACCOUNT NUMBER : 1400 T

ACCOUNT TITLE : ADVANCES AND PREPAYMENTS

NORMAL BALANCE : DR

DEFINITION : THE OUTSTANDING BALANCE OF AMOUNTS ADVANCED TO FEDERAL AND
NON-FEDERAL ENTITIES BY THE AGENCY AND PREPAYMENTS MADE BY THE
AGENCY FOR THE LATER RECEIPT OF GOODS, SERVICES, OR OTHER ASSETS.

BASIC ACCOUNT

SUBDIVIDED BY : 1410 ADVANCES TO OTHERS
1450 PREPAYMENTS

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

ACCOUNT NUMBER : 1410 S

ACCOUNT TITLE : ADVANCES TO OTHERS

NORMAL BALANCE : DR

DEFINITION : PAYMENTS MADE IN CONTEMPLATION OF THE FUTURE PERFORMANCE OF SERVICES, RECEIPT OF GOODS, INCURRENCE OF EXPENDITURES, OR OTHER ASSETS. COMMON EXAMPLES ARE TRAVEL ADVANCES WHICH ARE MADE IN CONTEMPLATION OF FUTURE TRAVEL EXPENSES OR ADVANCES TO CONTRACTORS WHICH ARE MADE IN CONTEMPLATION OF FUTURE RECEIPT OF INVENTORY OR FIXED ASSETS.

BASIC ACCOUNT

SUBDIVIDED BY :

| | |
|------|---|
| 1411 | TRAVEL ADVANCES AND EMERGENCY EMPLOYEE PAYMENTS |
| 1412 | ADVANCES TO COMMISSIONED OFFICERS |
| 1413 | ADVANCES TO NON-FEDERAL ENTITIES THROUGH PMS |
| 1414 | ADVANCES TO OTHERS BY NON-EXPENDITURE TRANSFER |
| 1417 | ADVANCES TO OTHERS - OTHER THAN THROUGH PMS |
| 1418 | ADVANCES TO OTHERS - ESTIMATED ACCRUALS |

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

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ACCOUNT NUMBER : 1411 P

ACCOUNT TITLE : TRAVEL ADVANCES AND EMERGENCY EMPLOYEE PAYMENTS

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT OF TRAVEL ADVANCES AND EMERGENCY PAYMENTS OUTSTANDING TO EMPLOYEES.

SUBSIDIARY

CLASSIFICATION : N NON-GOVERNMENT

| DEBIT | | CREDIT | |
|---|--|--|--|
| TC 061A TRAVEL ADVANCES AND EMPLOYEE EMERGENCY PAYMENTS | | TC 189A TRAVEL ADVANCES AND EMERGENCY EMPLOYEE PAYMENTS APPLIED | |
| | | (NONDISBURSEMENTS) | |
| CONTRA 1012 | | CONTRA 2190 2211 | |
| TC 29AA TRANSFER OF UNCOLLECTED TRAVEL ADVANCES BETWEEN ACCOUNTING POINTS | | TC 242A COLLECTION OR REPAYMENT OF UNUSED TRAVEL ADVANCE AND EMERGENCY | |
| WITHIN THE SAME APPROPRIATION - RECEIVING POINT | | EMPLOYEE PAYMENTS | |
| CONTRA 1942 | | CONTRA 1012 | |
| | | TC 290A TRANSFER OF UNCOLLECTED TRAVEL ADVANCES BETWEEN BETWEEN ACCOUNTING | |
| | | POINTS WITHIN THE SAME APPROPRIATION - SENDING POINT | |
| | | CONTRA 1932 | |

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ACCOUNT NUMBER : 1412 P

ACCOUNT TITLE : ADVANCES TO COMMISSIONED OFFICERS

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT OF ADVANCE BASE PAY AND HOUSING ALLOWANCES MADE TO
COMMISSIONED OFFICERS OF THE PUBLIC HEALTH SERVICE.

SUBSIDIARY

CLASSIFICATION : N NON-GOVERNMENT

DEBIT

CREDIT

ACCOUNT NUMBER : 1413 P

ACCOUNT TITLE : ADVANCES TO NON-FEDERAL ENTITIES THROUGH PMS

NORMAL BALANCE : DR

DEFINITION : ADVANCES MADE TO FINANCE ACTIVITIES THROUGH AN HHS GRANT MANAGEMENT
FUND AND ADVANCES TO BUSINESS FIRMS AND INSTITUTIONS, USUALLY UNDER
A LETTER-OF-CREDIT ARRANGEMENT. THIS ACCOUNT WILL BE CREDITED FOR
THE ACTUAL ACCRUALS FOR PERFORMANCE UNDER THE ADVANCES.

SUBSIDIARY

CLASSIFICATION : N NON-GOVERNMENT

| DEBIT | CREDIT |
|---|---|
| TC 062A ADVANCES TO NON-FEDERAL ENTITIES THROUGH THE PAYMENT MANAGEMENT SYSTEM (PMS) | TC 084A ACTUAL REPORTS OF EXPENDITURE (MONTHLY/QUARTERLY) FOR AWARDS FINANCED THROUGH OTHER FEDERAL AGENCIES INCLUDING THE GRANTS MANAGEMENT FUND-PMS FOR LETTERS OF CREDIT OR TIMING OF PAYMENTS ACTIVITIES |
| CONTRA 1012 | CONTRA 6101 |
| | TC 085A GRANTS MANAGEMENT FUND (FOR ACTUAL MONTHLY/QUARTERLY OR FINAL EXPENDITURE REPORTS FROM GRANTEE FINANCED THROUGH TIMING OF PAYMENTS ACTIVITIES) |
| | CONTRA 2311 |
| | TC 087A ACTUAL REPORTS OF EXPENDITURE (MONTHLY/QUARTERLY) - FOR AWARDS TO NON-FEDERAL AGENCIES FINANCED THROUGH LETTERS OF CREDIT |
| | CONTRA 6101 |
| | TC 092A FINAL - ACTUAL REPORTS OF EXPENDITURE FOR AWARDS FINANCED THROUGH GRANTS MANAGEMENT FUNDS |
| | CONTRA 6101 |
| | TC 094A FINAL - ACTUAL REPORTS OF EXPENDITURE FOR AWARDS TO NON-FEDERAL AGENCIES FINANCED THROUGH LETTERS OF CREDIT |
| | CONTRA 6101 |

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ACCOUNT NUMBER : 1414 P

ACCOUNT TITLE : ADVANCES TO OTHERS BY NON-EXPENDITURE TRANSFER

NORMAL BALANCE : DR

DEFINITION : ADVANCES MADE TO OTHER GOVERNMENT AGENCIES BY SF-1151. THIS ACCOUNT
WILL BE CREDITED FOR THE ACTUAL ACCRUALS FOR PERFORMANCE UNDER THE
ADVANCES.

SUBSIDIARY

CLASSIFICATION : G GOVERNMENT

| DEBIT | | CREDIT | |
|--|--|--|--|
| TC 011A TRANSFERS TO OTHER AGENCIES OR DEPARTMENTS | | TC 09AA VALUE OF GOODS OR SERVICES ACQUIRED UNDER TRANSFER ACCOUNTS TO OTHER | |
| | | AGENCIES | |
| CONTRA 1011 | | CONTRA 1721 1751 1756 1830 6901 | |

ACCOUNT NUMBER : 1417 P

ACCOUNT TITLE : ADVANCES TO OTHERS - OTHER THAN THROUGH PMS

NORMAL BALANCE : DR

DEFINITION : ADVANCES TO CONSOLIDATED WORKING FUNDS OR TO GOVERNMENT AGENCIES FOR
 OTHER PURPOSES AND ADVANCES TO NON-GOVERNMENT AGENCIES FOR SERVICES,
 PROPERTY OR MATERIALS TO BE FURNISHED UNDER APPLICABLE PROVISIONS OF
 LAW. THIS ACCOUNT WILL BE CREDITED FOR THE ACTUAL ACCRUALS FOR
 PERFORMANCE UNDER THE ADVANCES.

SUBSIDIARY

CLASSIFICATION : G GOVERNMENT
 N NON-GOVERNMENT

| DEBIT | CREDIT |
|---|---|
| TC 060A ADVANCES TO FEDERAL AND NON-FEDERAL ENTITIES OTHER THAN TRAVEL ADVANCES/EMPLOYEE EMERGENCY PAYMENTS AND ADVANCES THROUGH THE PAYMENT MANAGEMENT SYSTEM (PMS) (SEE 061 AND 062) CONTRA 1012 | TC 089A RECEIVING REPORTS - PARTIAL - (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN BY LETTER OF CREDIT - WHICH WERE NOT SPECIFICALLY OBLIGATED OR COMMITTED CONTRA 6101 |
| | TC 090A RECEIVING REPORTS - PARTIAL - (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN BY LETTER OF CREDIT - WHICH WERE PREVIOUSLY OBLIGATED) CONTRA 1511 1521 1571 1591 1710 1721 1722 1730 1740 1751 1753 1756 1810 1830 6101 |
| | TC 095A RECEIVING REPORTS - FINAL (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN LETTER OF CREDIT) CONTRA 1511 1521 1571 1591 1710 1721 1722 1730 1740 1751 1753 1756 1810 1830 6101 |
| | TC 331A RECLASSIFICATION OF OUTSTANDING ADVANCE TO REFUND RECEIVABLE CONTRA 1312 |

ACCOUNT NUMBER : 1418 P

ACCOUNT TITLE : ADVANCES TO OTHERS - ESTIMATED ACCRUALS

NORMAL BALANCE : CR

DEFINITION : THE ESTIMATED ACCRUALS FOR PERFORMANCE UNDER THE ADVANCE PAYMENTS.
THIS ACCOUNT WILL BE REDUCED BY THE APPROPRIATE AMOUNT OF THE
ESTIMATED ACCRUALS WHEN THE ACTUAL ACCRUALS ARE REPORTED BY THE
RECIPIENTS OF THE ADVANCES AND RECORDED IN THE ACCOUNTS.

SUBSIDIARY

CLASSIFICATION : G GOVERNMENT
N NON-GOVERNMENT

DEBIT

CREDIT

| | |
|--|---|
| | TC 082A ESTIMATED MONTHLY ACCRUALS (CONSTRUCTIVE RECEIPT) FOR ESTIMATED |
| | PAYMENTS OF CONTRACTORS/GRANTEES UNDER AWARDS FINANCED THROUGH OTHER |
| | FEDERAL AGENCIES FOR LETTERS OF CREDIT AND TIMING OF PAYMENT |
| | ACTIVITIES |
| | CONTRA 6101 |

| | |
|--|---|
| | TC 083A GRANTS MANAGEMENT FUND (MONTHLY ESTIMATED ACCRUALS) FOR ESTIMATED |
| | PAYMENTS OF CONTRACTORS/GRANTEES UNDER AWARDS FINANCED THROUGH |
| | LETTERS OF CREDIT AND TIMING OF PAYMENTS ACTIVITIES |
| | CONTRA 2314 |

| | |
|--|---|
| | TC 086A ESTIMATED MONTHLY ACCRUALS (CONSTRUCTIVE RECEIPT) FOR AWARDS TO |
| | NON-FEDERAL AGENCIES FINANCED THROUGH LETTERS-OF-CREDIT |
| | CONTRA 6101 |

| | |
|--|--|
| | TC 088A ESTIMATED ACCRUALS - PARTIAL - CONSTRUCTIVE RECEIPTS - (FOR GOODS OR |
| | SERVICES PROVIDED UNDER ADVANCE PAYMENTS) OTHER THAN BY LETTER OF |
| | CREDIT |
| | CONTRA 6101 |

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ACCOUNT NUMBER : 1450 S

ACCOUNT TITLE : PREPAYMENTS

NORMAL BALANCE : DR

DEFINITION : EXPENDITURES WHICH PROVIDE FUTURE BENEFITS. PREPAYMENTS ARE OFTEN
RECURRENT IN NATURE AND COVER ITEMS SUCH AS RENT, TAXES, ROYALTIES,
COMMISSIONS, INSURANCE, AND SUPPLIES. INCLUDES PREPAYMENT FOR
GOODS/SERVICES NOT RECEIVED AS WELL AS THOSE RECEIVED WHICH APPLY TO
COSTS IN SUBSEQUENT PERIODS.

BASIC ACCOUNT

SUBDIVIDED BY : 1451 PREPAYMENTS
1452 DEFERRED CHARGES

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

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ACCOUNT NUMBER : 1451 P

ACCOUNT TITLE : PREPAYMENTS

NORMAL BALANCE : DR

DEFINITION : THE VALUE OF GOODS AND SERVICES NOT RECEIVED FOR WHICH COSTS WILL BE CHARGED IN
A SUBSEQUENT ACCOUNTING PERIOD.

SUBSIDIARY

CLASSIFICATION : G GOVERNMENT
N NON-GOVERNMENT

DEBIT

CREDIT

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ACCOUNT NUMBER : 1452 P

ACCOUNT TITLE : DEFERRED CHARGES

NORMAL BALANCE : DR

DEFINITION : THE VALUE OF GOODS AND SERVICES NOT RECEIVED FOR WHICH COSTS WILL BE AMORTIZED
OVER SEVERAL SUBSEQUENT ACCOUNTING PERIODS.

SUBSIDIARY

CLASSIFICATION : G GOVERNMENT
N NON-GOVERNMENT

DEBIT

CREDIT

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ACCOUNT NUMBER : 1500 T

ACCOUNT TITLE : INVENTORY AND RELATED PROPERTY, NET

NORMAL BALANCE : DR

DEFINITION : THE SUMMATION OF THE POSTING ACCOUNT BALANCES IN THE 1500 SERIES.

BASIC ACCOUNT

| | | |
|-----------------|------|--|
| SUBDIVIDED BY : | 1510 | OPERATING MATERIALS AND SUPPLIES |
| | 1520 | INVENTORY (FOR SALE), NET |
| | 1530 | SEIZED PROPERTY - MONETARY INSTRUMENTS |
| | 1540 | FORFEITED PROPERTY, NET |
| | 1550 | FORECLOSED PROPERTY, NET |
| | 1560 | COMMODITIES, NET |
| | 1570 | STOCKPILE MATERIALS |
| | 1590 | OTHER RELATED PROPERTY, NET |

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

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POSTED GENERAL LEDGER ACCOUNTS

PAGE 71

ACCOUNT NUMBER : 1510 S

ACCOUNT TITLE : OPERATING MATERIALS AND SUPPLIES

NORMAL BALANCE : DR

DEFINITION : THE SUMMATION OF THE POSTING ACCOUNT BALANCES IN THE 1510 SERIES.

BASIC ACCOUNT

SUBDIVIDED BY :
1511 OPERATING MATERIALS AND SUPPLIES HELD FOR USE
1512 OPERATING MATERIALS AND SUPPLIES HELD IN RESERVE FOR FUTURE USE
1513 OPERATING MATERIALS AND SUPPLIES - EXCESS, UNSERVICEABLE AND OBSOLETE

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

ACCOUNT NUMBER : 1511 P

ACCOUNT TITLE : OPERATING MATERIALS AND SUPPLIES HELD FOR USE

NORMAL BALANCE : DR

DEFINITION : THE COST/VALUE OF TANGIBLE PERSONAL PROPERTY TO BE CONSUMED AS OPERATING
MATERIALS AND SUPPLIES IN NORMAL OPERATIONS.

SUBSIDIARY

CLASSIFICATION : M MATERIALS AND SUPPLIES FOR USE

| DEBIT | CREDIT |
|---|---|
| TC 081A RECEIVING REPORTS - PARTIAL (FOR MATERIALS OR SERVICES ACTUALLY RECEIVED) - (NOT FINANCED BY ADVANCE PAYMENTS) | TC 192H DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED |
| CONTRA 2110 2990 | CONTRA 2110 2190 2990 |
| TC 090A RECEIVING REPORTS - PARTIAL - (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN BY LETTER OF CREDIT - WHICH WERE PREVIOUSLY OBLIGATED) | TC 302A ISSUANCES FROM INVENTORIES WITHIN THE APPROPRIATION FROM WHICH THE INVENTORIES WERE FUNDED - ISSUING POINT |
| CONTRA 1417 | CONTRA 1931 |
| TC 091A RECEIVING REPORTS - FINAL - (NOT FINANCED BY ADVANCE PAYMENTS) | TC 30AA INVENTORIES ISSUED TO APPROPRIATIONS OTHER THAN THE FUNDING APPROPRIATION AND ISSUED FOR SALE - REIMBURSABLE |
| CONTRA 2110 | CONTRA 6500 |
| TC 095A RECEIVING REPORTS - FINAL (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN LETTER OF CREDIT) | TC 30BA ISSUANCE OF SUPPLIES AND MATERIALS FROM INVENTORIES FOR USE IN OPERATIONS |
| CONTRA 1417 | CONTRA 6107 |
| TC 181A DISBURSEMENTS - PARTIAL - NOT PREVIOUSLY ACCRUED | TC 330A ACCOUNTS RECEIVABLE - REFUNDS |
| * (THIS ENTRY USED WHEN MONTHLY INVENTORY OF ACCRUAL IS REVERSED AT THE BEGINNING OF EACH MONTH) - UNDER TC 080 * | |
| CONTRA 1012 | CONTRA 1312 |
| TC 191A DISBURSEMENT - FINAL - NOT PREVIOUSLY ACCRUED | TC 360A TO TRANSFER OPERATING MATERIALS AND SUPPLIES HELD FOR USE TO OPERATING MATERIALS AND SUPPLIES HELD IN RESERVE FOR FUTURE USE |
| CONTRA 1012 | CONTRA 1512 |
| TC 192K DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED | TC 361A TO TRANSFER OPERATING MATERIALS AND SUPPLIES HELD FOR USE TO |

| | | |
|---|--|---|
| | | OPERATING MATERIALS AND SUPPLIES DEEMED EXCESS, OBSOLETE AND |
| | | UNSERVICEABLE |
| CONTRA 2110 2190 2990 | | CONTRA 1513 |
| <hr/> | | |
| TC 303A RECEIPT OF ISSUANCES FROM INVENTORIES WITHIN THE APPROPRIATION FROM | | TC 406A ADJUSTMENT TO OPERATING MATERIALS AND SUPPLIES INVENTORY WHEN |
| WHICH THE INVENTORIES WERE FUNDED - RECEIVING POINT | | RECORDED VALUE EXCEEDS THE PHYSICAL INVENTORY |
| CONTRA 1941 | | CONTRA 7290 |
| <hr/> | | |
| TC 355A DONATED ASSETS RECEIVED THAT MEET CAPITALIZATION CRITERIA | | |
| CONTRA 3400 | | |
| <hr/> | | |
| TC 357A ASSETS TRANSFERRED-IN WITHOUT REIMBURSEMENT FROM OTHER FEDERAL | | |
| AGENCIES THAT MEET CAPITALIZATION CRITERIA | | |
| CONTRA 3220 | | |
| <hr/> | | |

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POSTED GENERAL LEDGER ACCOUNTS

PAGE 74

ACCOUNT NUMBER : 1512 P

ACCOUNT TITLE : OPERATING MATERIALS AND SUPPLIES HELD IN RESERVE FOR FUTURE USE

NORMAL BALANCE : DR

DEFINITION : THE COST/VALUE OF TANGIBLE PERSONAL PROPERTY HELD IN RESERVE AS
OPERATING MATERIALS AND SUPPLIES BECAUSE THEY ARE NOT READILY
AVAILABLE IN THE MARKET OR BECAUSE THERE IS MORE THAN A REMOTE
CHANCE THAT THEY WILL EVENTUALLY BE NEEDED.

| DEBIT | | CREDIT |
|--|--|--------|
| TC 360A TO TRANSFER OPERATING MATERIALS AND SUPPLIES HELD FOR USE TO | | |
| OPERATING MATERIALS AND SUPPLIES HELD IN RESERVE FOR FUTURE USE | | |
| CONTRA 1511 | | |

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POSTED GENERAL LEDGER ACCOUNTS

PAGE 75

ACCOUNT NUMBER : 1513 P

ACCOUNT TITLE : OPERATING MATERIALS AND SUPPLIES - EXCESS, UNSERVICEABLE AND
OBSOLETE

NORMAL BALANCE : DR

DEFINITION : THE COST/VALUE OF TANGIBLE PERSONAL PROPERTY HELD AS OPERATING
MATERIALS AND SUPPLIES THAT EXCEED THE AMOUNT EXPECTED TO BE USED,
ARE NO LONGER NEEDED DUE TO CHANGES IN TECHNOLOGY, LAWS, CUSTOMS OR
OPERATIONS, OR ARE PHYSICALLY DAMAGED AND CANNOT BE CONSUMED IN
OPERATIONS.

| DEBIT | | CREDIT |
|--|--|--------|
| TC 361A TO TRANSFER OPERATING MATERIALS AND SUPPLIES HELD FOR USE TO | | |
| OPERATING MATERIALS AND SUPPLIES DEEMED EXCESS, OBSOLETE AND | | |
| UNSERVICEABLE | | |
| CONTRA 1511 | | |

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POSTED GENERAL LEDGER ACCOUNTS

PAGE 76

ACCOUNT NUMBER : 1520 S

ACCOUNT TITLE : INVENTORY (FOR SALE), NET

NORMAL BALANCE : DR

DEFINITION : THE SUMMATION OF THE POSTING ACCOUNT BALANCES IN THE 1520 SERIES.

BASIC ACCOUNT

SUBDIVIDED BY :

| | |
|------|--|
| 1521 | INVENTORY HELD FOR SALE |
| 1522 | INVENTORY HELD IN RESERVE FOR FUTURE SALE |
| 1523 | INVENTORY HELD FOR REPAIR |
| 1524 | INVENTORY - EXCESS, OBSOLETE AND UNSERVICEABLE |
| 1525 | MANUFACTURING - RAW MATERIALS AND SUPPLIES |
| 1526 | MANUFACTURING - WORK-IN-PROCESS |
| 1527 | MANUFACTURING - FINISHED GOODS |
| 1529 | INVENTORY (FOR SALE) - ALLOWANCE |

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

ACCOUNT NUMBER : 1521 P

ACCOUNT TITLE : INVENTORY HELD FOR SALE

NORMAL BALANCE : DR

DEFINITION : THE COST/VALUE OF TANGIBLE PERSONAL PROPERTY (1) HELD FOR SALE, (2) IN THE
PROCESS OF PRODUCTION OR SALE, OR (3) TO BE CONSUMED IN THE PRODUCTION OF GOODS
FOR SALE OR IN THE PROVISION OF SERVICES FOR A FEE TRANSFER.

SUBSIDIARY

CLASSIFICATION : S MATERIALS AND SUPPLIES FOR SALE

| DEBIT | CREDIT |
|---|---|
| TC 081A RECEIVING REPORTS - PARTIAL (FOR MATERIALS OR SERVICES ACTUALLY RECEIVED) - (NOT FINANCED BY ADVANCE PAYMENTS) | TC 192H DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED |
| CONTRA 2110 2990 | CONTRA 2110 2190 2990 |
| TC 090A RECEIVING REPORTS - PARTIAL - (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN BY LETTER OF CREDIT - WHICH WERE PREVIOUSLY OBLIGATED) | TC 302A ISSUANCES FROM INVENTORIES WITHIN THE APPROPRIATION FROM WHICH THE INVENTORIES WERE FUNDED - ISSUING POINT |
| CONTRA 1417 | CONTRA 1931 |
| TC 091A RECEIVING REPORTS - FINAL - (NOT FINANCED BY ADVANCE PAYMENTS) | TC 30AA INVENTORIES ISSUED TO APPROPRIATIONS OTHER THAN THE FUNDING APPROPRIATION AND ISSUED FOR SALE - REIMBURSABLE |
| CONTRA 2110 | CONTRA 6500 |
| TC 095A RECEIVING REPORTS - FINAL (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN LETTER OF CREDIT) | TC 330A ACCOUNTS RECEIVABLE - REFUNDS |
| CONTRA 1417 | CONTRA 1312 |
| TC 181A DISBURSEMENTS - PARTIAL - NOT PREVIOUSLY ACCRUED | TC 354A SPOILAGE OF INVENTORY FOR RESALE |
| * (THIS ENTRY USED WHEN MONTHLY INVENTORY OF ACCRUAL IS REVERSED AT THE BEGINNING OF EACH MONTH) - UNDER TC 080 * | |
| CONTRA 1012 | CONTRA 1529 |
| TC 191A DISBURSEMENT - FINAL - NOT PREVIOUSLY ACCRUED | TC 362A TO TRANSFER INVENTORY HELD FOR SALE TO INVENTORY HELD IN RESERVE FOR FUTURE USE |

| | |
|---|--|
| CONTRA 1012 | CONTRA 1522 |
| TC 192K DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED | TC 363A TO TRANSFER INVENTORY HELD FOR SALE TO INVENTORY HELD FOR REPAIR |
| CONTRA 2110 2190 2990 | CONTRA 1523 |
| TC 303A RECEIPT OF ISSUANCES FROM INVENTORIES WITHIN THE APPROPRIATION FROM | TC 364A TO TRANSFER INVENTORY HELD FOR SALE TO INVENTORY DEEMED EXCESS, |
| WHICH THE INVENTORIES WERE FUNDED - RECEIVING POINT | OBSOLETE AND UNSERVICEABLE |
| CONTRA 1941 | CONTRA 1524 |
| TC 355A DONATED ASSETS RECEIVED THAT MEET CAPITALIZATION CRITERIA | TC 407A ADJUSTMENT OF INVENTORY FOR SALE WHEN RECORDED VALUE EXCEEDS THE |
| CONTRA 3400 | PHYSICAL INVENTORY |
| | CONTRA 1529 |
| TC 357A ASSETS TRANSFERRED-IN WITHOUT REIMBURSEMENT FROM OTHER FEDERAL | |
| AGENCIES THAT MEET CAPITALIZATION CRITERIA | |
| CONTRA 3220 | |

ACCOUNT NUMBER : 1522 P

ACCOUNT TITLE : INVENTORY HELD IN RESERVE FOR FUTURE SALE

NORMAL BALANCE : DR

DEFINITION : THE COST/VALUE OF TANGIBLE PERSONAL PROPERTY HELD IN RESERVE AS
INVENTORY FOR FUTURE SALE, BECAUSE IT IS NOT READILY AVAILABLE IN
THE MARKET OR BECAUSE THERE IS A MORE THAN REMOTE CHANCE THAT IT
WILL BE EVENTUALLY NEEDED.

| DEBIT | | CREDIT | |
|---|--|---|--|
| TC 362A TO TRANSFER INVENTORY HELD FOR SALE TO INVENTORY HELD IN RESERVE FOR FUTURE USE | | TC 40DA ADJUSTMENT OF INVENTORY HELD IN RESERVE FOR FUTURE USE WHEN THE RECORDED VALUE EXCEEDS THE PHYSICAL INVENTORY | |
| CONTRA 1521 | | CONTRA 1529 | |

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ACCOUNT NUMBER : 1523 P

ACCOUNT TITLE : INVENTORY HELD FOR REPAIR

NORMAL BALANCE : DR

DEFINITION : THE COST/VALUE OF DAMAGED TANGIBLE PERSONAL PROPERTY HELD AS
INVENTORY, WHICH IS MORE ECONOMICAL TO REPAIR THAN TO DISPOSE OF.

| DEBIT | | CREDIT | |
|--|--|---|--|
| TC 363A TO TRANSFER INVENTORY HELD FOR SALE TO INVENTORY HELD FOR REPAIR | | TC 40EA ADJUSTMENT OF INVENTORY HELD FOR REPAIR WHEN THE RECORDED VALUE | |
| | | EXCEEDS THE PHYSICAL INVENTORY | |
| CONTRA 1521 | | CONTRA 1529 | |

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POSTED GENERAL LEDGER ACCOUNTS

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ACCOUNT NUMBER : 1524 P

ACCOUNT TITLE : INVENTORY - EXCESS, OBSOLETE AND UNSERVICEABLE

NORMAL BALANCE : DR

DEFINITION : THE COST/VALUE OF TANGIBLE PERSONAL PROPERTY HELD AS INVENTORY THAT
EXCEEDS THE DEMAND FOR SALE, IS NO LONGER USEFUL DUE TO
OBSOLESCENCE, OR IS DAMAGED BEYOND ECONOMICAL REPAIR.

| DEBIT | | CREDIT | |
|---|--|--|--|
| TC 364A TO TRANSFER INVENTORY HELD FOR SALE TO INVENTORY DEEMED EXCESS, OBSOLETE AND UNSERVICEABLE | | TC 40FA ADJUSTMENT OF INVENTORY - EXCESS, OBSOLETE AND UNSERVICEABLE WHEN THE RECORDED VALUE EXCEEDS THE PHYSICAL INVENTORY | |
| CONTRA 1521 | | CONTRA 1529 | |

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POSTED GENERAL LEDGER ACCOUNTS

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ACCOUNT NUMBER : 1525 P

ACCOUNT TITLE : MANUFACTURING - RAW MATERIALS AND SUPPLIES

NORMAL BALANCE : DR

DEFINITION : THE COST/VALUE OF RAW MATERIALS AND SUPPLIES PURCHASED OR DONATED
FOR USE IN PRODUCTIONS OR MANUFACTURING.

SUBSIDIARY

CLASSIFICATION : S MATERIALS AND SUPPLIES FOR SALE

DEBIT

CREDIT

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POSTED GENERAL LEDGER ACCOUNTS

PAGE 83

ACCOUNT NUMBER : 1526 P

ACCOUNT TITLE : MANUFACTURING - WORK-IN-PROCESS

NORMAL BALANCE : DR

DEFINITION : THE COST/VALUE OF WORK-IN-PROCESS, ACCUMULATED COST OF MATERIALS,
LABOR AND OVERHEAD CHARGED AGAINST WORK OR JOB ORDERS FOR OTHERS OR
FOR USE OF THE FACILITY.

DEBIT

CREDIT

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

PAGE 84

ACCOUNT NUMBER : 1527 P

ACCOUNT TITLE : MANUFACTURING - FINISHED GOODS

NORMAL BALANCE : DR

DEFINITION : THE COST/VALUE OF MANUFACTURED FINISHED GOODS AVAILABLE FOR SALE
THAT ARE TRANSFERRED IN FROM WORK-IN-PROCESS AND THE VALUE OF GOODS
PURCHASED AND AVAILABLE FOR SALE.

DEBIT

CREDIT

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

PAGE 85

ACCOUNT NUMBER : 1529 P

ACCOUNT TITLE : INVENTORY (FOR SALE) - ALLOWANCE

NORMAL BALANCE : CR

DEFINITION : THE AMOUNT OF ESTIMATED REPAIRS NEEDED FOR DAMAGED INVENTORY AND THE
ESTIMATED GAIN OR LOSS ON THE VALUE OF INVENTORY DUE TO UNREALIZED
HOLDING GAINS OR LOSSES.

SUBSIDIARY

CLASSIFICATION : U UNFUNDED

| DEBIT | | CREDIT | |
|--|--|--|--|
| TC 354A SPOILAGE OF INVENTORY FOR RESALE | | TC 31BA ESTIMATED LOSS OF INVENTORY FOR SALE | |
| CONTRA 1521 | | CONTRA 7290 | |
| TC 407A ADJUSTMENT OF INVENTORY FOR SALE WHEN RECORDED VALUE EXCEEDS THE PHYSICAL INVENTORY | | | |
| CONTRA 1521 | | | |
| TC 40DA ADJUSTMENT OF INVENTORY HELD IN RESERVE FOR FUTURE USE WHEN THE RECORDED VALUE EXCEEDS THE PHYSICAL INVENTORY | | | |
| CONTRA 1522 | | | |
| TC 40EA ADJUSTMENT OF INVENTORY HELD FOR REPAIR WHEN THE RECORDED VALUE EXCEEDS THE PHYSICAL INVENTORY | | | |
| CONTRA 1523 | | | |
| TC 40FA ADJUSTMENT OF INVENTORY - EXCESS, OBSOLETE AND UNSERVICEABLE WHEN THE RECORDED VALUE EXCEEDS THE PHYSICAL INVENTORY | | | |
| CONTRA 1524 | | | |

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PAGE 86

ACCOUNT NUMBER : 1530 P

ACCOUNT TITLE : SEIZED PROPERTY - MONETARY INSTRUMENTS

NORMAL BALANCE : DR

DEFINITION : THE VALUE OF ALL MONETARY INSTRUMENTS SEIZED. UPON OBTAINING
JUDGEMENT, THE AMOUNT HELD IN THIS ACCOUNT WILL BE RECLASSIFIED TO
THE APPROPRIATE FORFEITED PROPERTY ACCOUNT. (SEE ACCOUNTS 1541
FORFEITED PROPERTY HELD FOR SALE AND 1542 FORFEITED PROPERTY HELD
FOR DONATION OR USE.)

DEBIT

CREDIT

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POSTED GENERAL LEDGER ACCOUNTS

PAGE 87

ACCOUNT NUMBER : 1540 S

ACCOUNT TITLE : FORFEITED PROPERTY, NET

NORMAL BALANCE : DR

DEFINITION : THE SUMMATION OF THE POSTING ACCOUNT BALANCES IN THE 1540 SERIES.

BASIC ACCOUNT

SUBDIVIDED BY :
1541 FORFEITED PROPERTY HELD FOR SALE
1542 FORFEITED PROPERTY HELD FOR DONATION OR USE
1549 FORFEITED PROPERTY - ALLOWANCE

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

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POSTED GENERAL LEDGER ACCOUNTS

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ACCOUNT NUMBER : 1541 P

ACCOUNT TITLE : FORFEITED PROPERTY HELD FOR SALE

NORMAL BALANCE : DR

DEFINITION : THE VALUE OF MONETARY INSTRUMENTS AND PROPERTY INTENDED TO BE SOLD THAT WERE
ACQUIRED AS A RESULT OF FORFEITURE PROCEEDINGS, TO SATISFY A TAX LIABILITY, OR
UNCLAIMED OR ABANDONED MERCHANDISE.

DEBIT

CREDIT

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POSTED GENERAL LEDGER ACCOUNTS

PAGE 89

ACCOUNT NUMBER : 1542 P

ACCOUNT TITLE : FORFEITED PROPERTY HELD FOR DONATION OR USE

NORMAL BALANCE : DR

DEFINITION : THE VALUE OF MONETARY INSTRUMENTS AND PROPERTY INTENDED TO BE DONATED OR TO BE
USED BY THE AGENCY THAT WERE ACQUIRED AS A RESULT OF FORFEITURE PROCEEDINGS, TO
SATISFY A TAX LIABILITY; OR UNCLAIMED OR ABANDONED MERCHANDISE.

SUBSIDIARY

CLASSIFICATION : U UNFUNDED

DEBIT

CREDIT

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

PAGE 90

ACCOUNT NUMBER : 1549 P

ACCOUNT TITLE : FORFEITED PROPERTY - ALLOWANCE

NORMAL BALANCE : CR

DEFINITION : THE ESTIMATED AMOUNT OF THIRD PARTY LIENS AND CLAIMS AGAINST FORFEITED PROPERTY.

SUBSIDIARY

CLASSIFICATION : U UNFUNDED

DEBIT

CREDIT

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POSTED GENERAL LEDGER ACCOUNTS

PAGE 91

ACCOUNT NUMBER : 1550 S

ACCOUNT TITLE : FORECLOSED PROPERTY, NET

NORMAL BALANCE : DR

DEFINITION : THE SUMMATION OF THE POSTING ACCOUNT BALANCES IN THE 1550 SERIES.

BASIC ACCOUNT

SUBDIVIDED BY : 1551 FORECLOSED PROPERTY
 1559 FORECLOSED PROPERTY - ALLOWANCE

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

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POSTED GENERAL LEDGER ACCOUNTS

PAGE 92

ACCOUNT NUMBER : 1551 P

ACCOUNT TITLE : FORECLOSED PROPERTY

NORMAL BALANCE : DR

DEFINITION : THE VALUE OF ASSETS RECEIVED IN SATISFACTION OF A DIRECT LOAN RECEIVABLE OR AS A
RESULT OF A CLAIM UNDER A DEFAULTED GUARANTEED LOAN.

DEBIT

CREDIT

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POSTED GENERAL LEDGER ACCOUNTS

PAGE 93

ACCOUNT NUMBER : 1559 P

ACCOUNT TITLE : FORECLOSED PROPERTY - ALLOWANCE

NORMAL BALANCE : CR

DEFINITION : THE ESTIMATED AMOUNT OF THIRD PARTY LIENS AND CLAIMS AGAINST FORECLOSED
PROPERTY, AND FOR PRE-CREDIT REFORM PROPERTY, THE ADDITIONAL AMOUNT NECESSARY TO
REDUCE THE VALUE OF THE PROPERTY TO NET REALIZABLE VALUE.

SUBSIDIARY

CLASSIFICATION : U UNFUNDED

DEBIT

CREDIT

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POSTED GENERAL LEDGER ACCOUNTS

PAGE 94

ACCOUNT NUMBER : 1560 S

ACCOUNT TITLE : COMMODITIES, NET

NORMAL BALANCE : DR

DEFINITION : THE SUMMATION OF THE POSTING ACCOUNT BALANCES IN THE 1560 SERIES.

BASIC ACCOUNT

SUBDIVIDED BY : 1561 COMMODITIES HELD UNDER PRICE SUPPORT AND STABILIZATION SUPPORT PROGRAMS
 1569 COMMODITIES - ALLOWANCE

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

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POSTED GENERAL LEDGER ACCOUNTS

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ACCOUNT NUMBER : 1561 P

ACCOUNT TITLE : COMMODITIES HELD UNDER PRICE SUPPORT AND STABILIZATION SUPPORT PROGRAMS

NORMAL BALANCE : DR

DEFINITION : THE COST/VALUE OF COMMERCIAL ITEMS HELD TO STABILIZE OR SUPPORT MARKET PRICES.

SUBSIDIARY

CLASSIFICATION : U UNFUNDED

DEBIT

CREDIT

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

PAGE 96

ACCOUNT NUMBER : 1569 P

ACCOUNT TITLE : COMMODITIES - ALLOWANCE

NORMAL BALANCE : CR

DEFINITION : THE AMOUNT NEEDED TO REDUCE THE GROSS VALUE OF COMMODITIES TO THEIR EXPECTED NET
REALIZABLE VALUE.

SUBSIDIARY

CLASSIFICATION : U UNFUNDED

DEBIT

CREDIT

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POSTED GENERAL LEDGER ACCOUNTS

PAGE 97

ACCOUNT NUMBER : 1570 S

ACCOUNT TITLE : STOCKPILE MATERIALS

NORMAL BALANCE : DR

DEFINITION : THE SUMMATION OF THE POSTING ACCOUNT BALANCES IN THE 1570 SERIES.

BASIC ACCOUNT

SUBDIVIDED BY : 1571 STOCKPILE MATERIALS HELD IN RESERVE
 1572 STOCKPILE MATERIALS HELD FOR SALE

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

ACCOUNT NUMBER : 1571 P

ACCOUNT TITLE : STOCKPILE MATERIALS HELD IN RESERVE

NORMAL BALANCE : DR

DEFINITION : THE VALUE OF STRATEGIC AND CRITICAL MATERIALS HELD DUE TO STATUTORY REQUIREMENTS
OR FOR USE IN NATIONAL DEFENSE, CONSERVATION OR NATIONAL EMERGENCIES.

| DEBIT | CREDIT |
|---|---|
| TC 081A RECEIVING REPORTS - PARTIAL (FOR MATERIALS OR SERVICES ACTUALLY RECEIVED) - (NOT FINANCED BY ADVANCE PAYMENTS) | TC 192H DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED |
| CONTRA 2110 2990 | CONTRA 2110 2190 2990 |
| TC 090A RECEIVING REPORTS - PARTIAL - (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN BY LETTER OF CREDIT - WHICH WERE PREVIOUSLY OBLIGATED) | TC 302A ISSUANCES FROM INVENTORIES WITHIN THE APPROPRIATION FROM WHICH THE INVENTORIES WERE FUNDED - ISSUING POINT |
| CONTRA 1417 | CONTRA 1931 |
| TC 091A RECEIVING REPORTS - FINAL - (NOT FINANCED BY ADVANCE PAYMENTS) | TC 30AA INVENTORIES ISSUED TO APPROPRIATIONS OTHER THAN THE FUNDING APPROPRIATION AND ISSUED FOR SALE - REIMBURSABLE |
| CONTRA 2110 | CONTRA 6500 |
| TC 095A RECEIVING REPORTS - FINAL (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN LETTER OF CREDIT) | TC 30BA ISSUANCE OF SUPPLIES AND MATERIALS FROM INVENTORIES FOR USE IN OPERATIONS |
| CONTRA 1417 | CONTRA 6107 |
| TC 181A DISBURSEMENTS - PARTIAL - NOT PREVIOUSLY ACCRUED * (THIS ENTRY USED WHEN MONTHLY INVENTORY OF ACCRUAL IS REVERSED AT THE BEGINNING OF EACH MONTH) - UNDER TC 080 * | TC 31JA ADJUSTMENT TO STOCKPILED INVENTORY WHEN RECORDED VALUE EXCEEDS THE PHYSICAL INVENTORY |
| CONTRA 1012 | CONTRA 7290 |
| TC 191A DISBURSEMENT - FINAL - NOT PREVIOUSLY ACCRUED | TC 330A ACCOUNTS RECEIVABLE - REFUNDS |
| CONTRA 1012 | CONTRA 1312 |
| TC 192K DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED | TC 365A TO TRANSFER STOCKPILE MATERIALS HELD IN RESERVE TO STOCKPILE |

| | | | | | |
|--------|------|------|------|--|-------------------------|
| | | | | | MATERIALS HELD FOR SALE |
| CONTRA | 2110 | 2190 | 2990 | | CONTRA 1572 |

| | |
|---|--|
| TC 303A RECEIPT OF ISSUANCES FROM INVENTORIES WITHIN THE APPROPRIATION FROM | |
| WHICH THE INVENTORIES WERE FUNDED - RECEIVING POINT | |
| CONTRA 1941 | |

| | |
|---|--|
| TC 355A DONATED ASSETS RECEIVED THAT MEET CAPITALIZATION CRITERIA | |
| CONTRA 3400 | |

| | |
|--|--|
| TC 357A ASSETS TRANSFERRED-IN WITHOUT REIMBURSEMENT FROM OTHER FEDERAL | |
| AGENCIES THAT MEET CAPITALIZATION CRITERIA | |
| CONTRA 3220 | |

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POSTED GENERAL LEDGER ACCOUNTS

PAGE 100

ACCOUNT NUMBER : 1572 P

ACCOUNT TITLE : STOCKPILE MATERIALS HELD FOR SALE

NORMAL BALANCE : DR

DEFINITION : THE VALUE OF STRATEGIC AND CRITICAL MATERIALS HELD DUE TO STATUTORY
REQUIREMENTS OR FOR USE IN NATIONAL DEFENSE, CONSERVATION OR
NATIONAL EMERGENCIES THAT ARE AUTHORIZED TO BE SOLD.

| DEBIT | | CREDIT |
|--|--|--------|
| TC 365A TO TRANSFER STOCKPILE MATERIALS HELD IN RESERVE TO STOCKPILE | | |
| MATERIALS HELD FOR SALE | | |
| CONTRA 1571 | | |

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POSTED GENERAL LEDGER ACCOUNTS

PAGE 101

ACCOUNT NUMBER : 1590 S

ACCOUNT TITLE : OTHER RELATED PROPERTY, NET

NORMAL BALANCE : DR

DEFINITION : THE SUMMATION OF THE POSTING ACCOUNT BALANCES IN THE 1590 SERIES.

BASIC ACCOUNT

SUBDIVIDED BY :
1591 OTHER RELATED PROPERTY
1599 OTHER RELATED PROPERTY - ALLOWANCE

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

ACCOUNT NUMBER : 1591 P

ACCOUNT TITLE : OTHER RELATED PROPERTY

NORMAL BALANCE : DR

DEFINITION : THE VALUE OF OTHER RELATED PROPERTY NOT OTHERWISE CLASSIFIED ABOVE, INCLUDING
REAL PROPERTY ACQUIRED THROUGH MILITARY BASE CLOSINGS.

| DEBIT | CREDIT |
|---|---|
| TC 081A RECEIVING REPORTS - PARTIAL (FOR MATERIALS OR SERVICES ACTUALLY RECEIVED) - (NOT FINANCED BY ADVANCE PAYMENTS) | TC 192H DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED |
| CONTRA 2110 2990 | CONTRA 2110 2190 2990 |
| TC 090A RECEIVING REPORTS - PARTIAL - (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN BY LETTER OF CREDIT - WHICH WERE PREVIOUSLY OBLIGATED) | TC 302A ISSUANCES FROM INVENTORIES WITHIN THE APPROPRIATION FROM WHICH THE INVENTORIES WERE FUNDED - ISSUING POINT |
| CONTRA 1417 | CONTRA 1931 |
| TC 091A RECEIVING REPORTS - FINAL - (NOT FINANCED BY ADVANCE PAYMENTS) | TC 30AA INVENTORIES ISSUED TO APPROPRIATIONS OTHER THAN THE FUNDING APPROPRIATION AND ISSUED FOR SALE - REIMBURSABLE |
| CONTRA 2110 | CONTRA 6500 |
| TC 095A RECEIVING REPORTS - FINAL (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN LETTER OF CREDIT) | TC 30BA ISSUANCE OF SUPPLIES AND MATERIALS FROM INVENTORIES FOR USE IN OPERATIONS |
| CONTRA 1417 | CONTRA 6107 |
| TC 181A DISBURSEMENTS - PARTIAL - NOT PREVIOUSLY ACCRUED | TC 330A ACCOUNTS RECEIVABLE - REFUNDS |
| * (THIS ENTRY USED WHEN MONTHLY INVENTORY OF ACCRUAL IS REVERSED AT THE BEGINNING OF EACH MONTH) - UNDER TC 080 * | |
| CONTRA 1012 | CONTRA 1312 |
| TC 191A DISBURSEMENT - FINAL - NOT PREVIOUSLY ACCRUED | TC 341A LOSS OF INVENTORY BY UNFORESEEN CIRCUMSTANCES |
| CONTRA 1012 | CONTRA 7290 |
| TC 192K DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED | TC 412A ADJUSTMENT OF OTHER RELATED PROPERTY TO INCLUDE INVENTORY OF ANIMALS AND AGRICULTURE PRODUCTS WHEN RECORDED VALUE EXCEEDS PHYSICAL |

| | | | | | |
|---------|--|------|------|--|-------------|
| | | | | | INVENTORY |
| CONTRA | 2110 | 2190 | 2990 | | CONTRA 1599 |
| <hr/> | | | | | |
| TC 303A | RECEIPT OF ISSUANCES FROM INVENTORIES WITHIN THE APPROPRIATION FROM | | | | |
| | WHICH THE INVENTORIES WERE FUNDED - RECEIVING POINT | | | | |
| CONTRA | 1941 | | | | |
| <hr/> | | | | | |
| TC 326A | TRANSFER OF OVERHEAD CHARGES TO THE INVENTORY FOR ANIMALS, INCLUDING | | | | |
| | RESEARCH ANIMALS, AND OTHER AGRICULTURE PRODUCTS | | | | |
| CONTRA | 6600 | | | | |
| <hr/> | | | | | |
| TC 329A | DIRECT LABOR FOR ANIMALS, INCLUDING RESEARCH ANIMALS, AND CROPS | | | | |
| | PREVIOUSLY CHARGED TO OPERATING EXPENSES | | | | |
| CONTRA | 6103 | | | | |
| <hr/> | | | | | |
| TC 355A | DONATED ASSETS RECEIVED THAT MEET CAPITALIZATION CRITERIA | | | | |
| CONTRA | 3400 | | | | |
| <hr/> | | | | | |
| TC 357A | ASSETS TRANSFERRED-IN WITHOUT REIMBURSEMENT FROM OTHER FEDERAL | | | | |
| | AGENCIES THAT MEET CAPITALIZATION CRITERIA | | | | |
| CONTRA | 3220 | | | | |

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PAGE 104

ACCOUNT NUMBER : 1599 P

ACCOUNT TITLE : OTHER RELATED PROPERTY - ALLOWANCE

NORMAL BALANCE : CR

DEFINITION : THE ESTIMATED LOSS FOR THIRD PARTY LEINS AND CLAIMS OR FOR OTHER
CHANGES IN THE VALUE OF OTHER RELATED PROPERTY.

SUBSIDIARY

CLASSIFICATION : U UNFUNDED

| DEBIT | | CREDIT | |
|--|--|---|--|
| TC 412A ADJUSTMENT OF OTHER RELATED PROPERTY TO INCLUDE INVENTORY OF ANIMALS AND AGRICULTURE PRODUCTS WHEN RECORDED VALUE EXCEEDS PHYSICAL INVENTORY | | TC 31FA ESTIMATED LOSS OF INVENTORY - OTHER | |
| CONTRA 1591 | | CONTRA 7290 | |

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PAGE 105

ACCOUNT NUMBER : 1600 T

ACCOUNT TITLE : INVESTMENTS, NET

NORMAL BALANCE : DR

DEFINITION : SECURITIES AND OTHER ASSETS HELD FOR THE PRODUCTION OF REVENUES IN
THE FORM OF INTEREST, DIVIDENDS, RENTALS, OR LEASE PAYMENTS, NET OF
PREMIUMS AND DISCOUNTS.

BASIC ACCOUNT

SUBDIVIDED BY : 1610 SECURITIES (AT PAR)
 1611 SECURITIES - UNAMORTIZED PREMIUM OR DISCOUNT
 1690 OTHER INVESTMENTS

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

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POSTED GENERAL LEDGER ACCOUNTS

PAGE 106

ACCOUNT NUMBER : 1610 P

ACCOUNT TITLE : SECURITIES (AT PAR)

NORMAL BALANCE : DR

DEFINITION : THE PAR VALUE OF SECURITIES HELD BY THE AGENCY.

SUBSIDIARY

CLASSIFICATION : G GOVERNMENT
N NON-GOVERNMENT

| DEBIT | | CREDIT | |
|--|--|--|--|
| TC 184A DISBURSEMENT - PARTIAL - FOR LOANS AND INVESTMENTS AND ACCRUED INTEREST PURCHASED ON INVESTMENTS | | TC 228A COLLECTION OF PRINCIPAL - REDEMPTION OF SECURITIES | |
| CONTRA 1012 | | CONTRA 1015 | |
| TC 194A FINAL DISBURSEMENT - FOR LOANS AND INVESTMENTS AND ACCRUED INTEREST PURCHASED ON INVESTMENTS | | TC 332A PREMIUMS ON SECURITIES PURCHASED | |
| CONTRA 1012 | | CONTRA 1613 | |
| TC 334A DISCOUNT ON PURCHASE OF SECURITIES | | | |
| CONTRA 1612 | | | |

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ACCOUNT NUMBER : 1611 S

ACCOUNT TITLE : SECURITIES - UNAMORTIZED PREMIUM OR DISCOUNT

NORMAL BALANCE : DC

DEFINITION : THE UNAMORTIZED AMOUNT OF PREMIUMS OR DISCOUNTS ON SECURITIES.

BASIC ACCOUNT

SUBDIVIDED BY :
1612 SECURITIES - UNAMORTIZED DISCOUNT
1613 SECURITIES - UNAMORTIZED PREMIUMS

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

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PAGE 108

ACCOUNT NUMBER : 1612 P

ACCOUNT TITLE : SECURITIES - UNAMORTIZED DISCOUNT

NORMAL BALANCE : CR

DEFINITION : THE UNAMORTIZED AMOUNT OF DISCOUNT ON SECURITIES.

SUBSIDIARY

CLASSIFICATION : G GOVERNMENT
N NON-GOVERNMENT

| DEBIT | | CREDIT | |
|---|--|--|--|
| TC 143A AMORTIZATION OF DISCOUNTS ON SECURITIES PURCHASED | | TC 334A DISCOUNT ON PURCHASE OF SECURITIES | |
| CONTRA 5903 | | CONTRA 1610 | |

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ACCOUNT NUMBER : 1613 P

ACCOUNT TITLE : SECURITIES - UNAMORTIZED PREMIUMS

NORMAL BALANCE : DR

DEFINITION : THE UNAMORTIZED AMOUNT OF PREMIUMS ON SECURITIES.

SUBSIDIARY

CLASSIFICATION : G GOVERNMENT
N NON-GOVERNMENT

| DEBIT | | CREDIT | |
|--|--|---|--|
| TC 332A PREMIUMS ON SECURITIES PURCHASED | | TC 144A AMORTIZATION OF PREMIUM ON SECURITIES PURCHASED | |
| CONTRA 1610 | | CONTRA 6905 | |

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PAGE 110

ACCOUNT NUMBER : 1690 P

ACCOUNT TITLE : OTHER INVESTMENTS

NORMAL BALANCE : DR

DEFINITION : THE VALUE OF OTHER INVESTMENTS OWNED BY THE AGENCY.

SUBSIDIARY

CLASSIFICATION : G GOVERNMENT
N NON-GOVERNMENT

| DEBIT | | CREDIT |
|---|--|--------|
| TC 184A DISBURSEMENT - PARTIAL - FOR LOANS AND INVESTMENTS AND ACCRUED | | |
| INTEREST PURCHASED ON INVESTMENTS | | |
| CONTRA 1012 | | |
| TC 194A FINAL DISBURSEMENT - FOR LOANS AND INVESTMENTS AND ACCRUED INTEREST | | |
| PURCHASED ON INVESTMENTS | | |
| CONTRA 1012 | | |

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ACCOUNT NUMBER : 1700 T

ACCOUNT TITLE : FIXED ASSETS, NET

NORMAL BALANCE : DR

DEFINITION : THE CURRENT BOOK VALUE OF REAL AND PERSONAL PROPERTY IN ACCORDANCE
WITH CAPITALIZATION CRITERIA ESTABLISHED BY GAO.

BASIC ACCOUNT

SUBDIVIDED BY :

| | |
|------|---|
| 1710 | LAND |
| 1720 | CONSTRUCTION IN PROGRESS |
| 1730 | BUILDINGS |
| 1739 | ACCUMULATED DEPRECIATION ON BUILDINGS |
| 1740 | OTHER STRUCTURES AND FACILITIES |
| 1749 | ACCUMULATED DEPRECIATION ON OTHER STRUCTURES AND FACILITIES |
| 1750 | EQUIPMENT |
| 1759 | ACCUMULATED DEPRECIATION ON EQUIPMENT |
| 1810 | ASSETS UNDER CAPITAL LEASE AND LEASE-PURCHASE |
| 1819 | ACCUMULATED DEPRECIATION ON ASSETS UNDER CAPITAL LEASE |
| 1820 | LEASEHOLD IMPROVEMENTS |
| 1829 | ACCUMULATED AMORTIZATION ON LEASEHOLD IMPROVEMENTS |
| 1830 | IT (ADP AND TC) SOFTWARE |
| 1839 | ACCUMULATED AMORTIZATION ON IT (ADP AND TC) SOFTWARE |
| 1840 | OTHER NATURAL RESOURCES |
| 1849 | ALLOWANCE FOR DEPLETION |
| 1890 | OTHER FIXED ASSETS |

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

ACCOUNT NUMBER : 1710 P

ACCOUNT TITLE : LAND

NORMAL BALANCE : DR

DEFINITION : THE COST OR APPRAISED VALUE OF LAND OWNED BY THE GOVERNMENT INCLUDING PUBLIC
DOMAIN LANDS, STANDBY FACILITIES, AND PERMANENT IMPROVEMENTS TO THE LAND.

| DEBIT | CREDIT |
|---|--|
| TC 081A RECEIVING REPORTS - PARTIAL (FOR MATERIALS OR SERVICES ACTUALLY RECEIVED) - (NOT FINANCED BY ADVANCE PAYMENTS) | TC 192H DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED |
| CONTRA 2110 2990 | CONTRA 2110 2190 2990 |
| TC 090A RECEIVING REPORTS - PARTIAL - (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN BY LETTER OF CREDIT - WHICH WERE PREVIOUSLY OBLIGATED) | TC 237A COLLECTION - REFUNDS - UNBILLED |
| CONTRA 1417 | CONTRA 1012 |
| TC 091A RECEIVING REPORTS - FINAL - (NOT FINANCED BY ADVANCE PAYMENTS) | TC 330A ACCOUNTS RECEIVABLE - REFUNDS |
| CONTRA 2110 | CONTRA 1312 |
| TC 095A RECEIVING REPORTS - FINAL (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN LETTER OF CREDIT) | |
| CONTRA 1417 | |
| TC 181A DISBURSEMENTS - PARTIAL - NOT PREVIOUSLY ACCRUED | |
| * (THIS ENTRY USED WHEN MONTHLY INVENTORY OF ACCRUAL IS REVERSED AT THE BEGINNING OF EACH MONTH) - UNDER TC 080 * | |
| CONTRA 1012 | |
| TC 191A DISBURSEMENT - FINAL - NOT PREVIOUSLY ACCRUED | |
| CONTRA 1012 | |
| TC 192K DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED | |
| CONTRA 2110 2190 2990 | |
| TC 355A DONATED ASSETS RECEIVED THAT MEET CAPITALIZATION CRITERIA | |

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CONTRA 3400

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TC 357A ASSETS TRANSFERRED-IN WITHOUT REIMBURSEMENT FROM OTHER FEDERAL
AGENCIES THAT MEET CAPITALIZATION CRITERIA

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CONTRA 3220

|

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ACCOUNT NUMBER : 1720 S

ACCOUNT TITLE : CONSTRUCTION IN PROGRESS

NORMAL BALANCE : DR

DEFINITION : INCLUDES COSTS OF DIRECT LABOR, DIRECT MATERIAL, AND OVERHEAD
INCURRED IN THE CONSTRUCTION OF PROPERTY, PLANT, AND EQUIPMENT FOR
WHICH THE AGENCY WILL BE ACCOUNTABLE. UPON COMPLETION, THESE COSTS
WILL BE TRANSFERRED TO THE PROPER CAPITAL ASSET ACCOUNT AS THE
ACQUISITION COST OF THE ITEM.

BASIC ACCOUNT

SUBDIVIDED BY : 1721 CONSTRUCTION IN PROGRESS BY OTHER GOVERNMENT AGENCIES
1722 CONSTRUCTION IN PROGRESS - BY ALL OTHERS

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

ACCOUNT NUMBER : 1721 P

ACCOUNT TITLE : CONSTRUCTION IN PROGRESS BY OTHER GOVERNMENT AGENCIES

NORMAL BALANCE : DR

DEFINITION : THE VALUE OF CONSTRUCTION BY ANOTHER GOVERNMENT AGENCY FOR WHICH THE AGENCIES OF
HHS WILL BE ACCOUNTABLE UPON COMPLETION.

| DEBIT | CREDIT |
|---|--|
| TC 081A RECEIVING REPORTS - PARTIAL (FOR MATERIALS OR SERVICES ACTUALLY RECEIVED) - (NOT FINANCED BY ADVANCE PAYMENTS) | TC 192H DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED |
| CONTRA 2110 2990 | CONTRA 2110 2190 2990 |
| TC 090A RECEIVING REPORTS - PARTIAL - (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN BY LETTER OF CREDIT - WHICH WERE PREVIOUSLY OBLIGATED) | TC 237A COLLECTION - REFUNDS - UNBILLED |
| CONTRA 1417 | CONTRA 1012 |
| TC 091A RECEIVING REPORTS - FINAL - (NOT FINANCED BY ADVANCE PAYMENTS) | TC 330A ACCOUNTS RECEIVABLE - REFUNDS |
| CONTRA 2110 | CONTRA 1312 |
| TC 095A RECEIVING REPORTS - FINAL (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN LETTER OF CREDIT) | |
| CONTRA 1417 | |
| TC 09AA VALUE OF GOODS OR SERVICES ACQUIRED UNDER TRANSFER ACCOUNTS TO OTHER AGENCIES | |
| CONTRA 1414 | |
| TC 181A DISBURSEMENTS - PARTIAL - NOT PREVIOUSLY ACCRUED | |
| * (THIS ENTRY USED WHEN MONTHLY INVENTORY OF ACCRUAL IS REVERSED AT THE BEGINNING OF EACH MONTH) - UNDER TC 080 * | |
| CONTRA 1012 | |
| TC 191A DISBURSEMENT - FINAL - NOT PREVIOUSLY ACCRUED | |

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CONTRA 1012

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TC 192K DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED

|

CONTRA 2110 2190 2990

|

ACCOUNT NUMBER : 1722 P

ACCOUNT TITLE : CONSTRUCTION IN PROGRESS - BY ALL OTHERS

NORMAL BALANCE : DR

DEFINITION : THE VALUE OF AGENCY PROPERTY IN PROGRESS OF CONSTRUCTION BY OTHER
THAN A GOVERNMENT AGENCY.

| DEBIT | CREDIT |
|---|--|
| TC 081A RECEIVING REPORTS - PARTIAL (FOR MATERIALS OR SERVICES ACTUALLY RECEIVED) - (NOT FINANCED BY ADVANCE PAYMENTS) | TC 192H DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED |
| CONTRA 2110 2990 | CONTRA 2110 2190 2990 |
| TC 090A RECEIVING REPORTS - PARTIAL - (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN BY LETTER OF CREDIT - WHICH WERE PREVIOUSLY OBLIGATED) | TC 237A COLLECTION - REFUNDS - UNBILLED |
| CONTRA 1417 | CONTRA 1012 |
| TC 091A RECEIVING REPORTS - FINAL - (NOT FINANCED BY ADVANCE PAYMENTS) | TC 330A ACCOUNTS RECEIVABLE - REFUNDS |
| CONTRA 2110 | CONTRA 1312 |
| TC 095A RECEIVING REPORTS - FINAL (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN LETTER OF CREDIT) | |
| CONTRA 1417 | |
| TC 181A DISBURSEMENTS - PARTIAL - NOT PREVIOUSLY ACCRUED | |
| * (THIS ENTRY USED WHEN MONTHLY INVENTORY OF ACCRUAL IS REVERSED AT THE BEGINNING OF EACH MONTH) - UNDER TC 080 * | |
| CONTRA 1012 | |
| TC 191A DISBURSEMENT - FINAL - NOT PREVIOUSLY ACCRUED | |
| CONTRA 1012 | |
| TC 192K DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED | |
| CONTRA 2110 2190 2990 | |

ACCOUNT NUMBER : 1730 P

ACCOUNT TITLE : BUILDINGS

NORMAL BALANCE : DR

DEFINITION : THE COST OF GOVERNMENT-OWNED BUILDINGS UNDER THE CONTROL OF THE
 AGENCY. THIS ACCOUNT INCLUDES BUILDINGS ACQUIRED UNDER
 LEASE-PURCHASE AGREEMENTS.

| DEBIT | CREDIT |
|---|---|
| TC 081A RECEIVING REPORTS - PARTIAL (FOR MATERIALS OR SERVICES ACTUALLY RECEIVED) - (NOT FINANCED BY ADVANCE PAYMENTS) | TC 192H DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED |
| CONTRA 2110 2990 | CONTRA 2110 2190 2990 |
| TC 090A RECEIVING REPORTS - PARTIAL - (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN BY LETTER OF CREDIT - WHICH WERE PREVIOUSLY OBLIGATED) | TC 237A COLLECTION - REFUNDS - UNBILLED |
| CONTRA 1417 | CONTRA 1012 |
| TC 091A RECEIVING REPORTS - FINAL - (NOT FINANCED BY ADVANCE PAYMENTS) | TC 261A DISPOSITION OF PROPERTY BY TRANSFER, TRADE-IN OR SALE OUTSIDE THE AGENCY |
| CONTRA 2110 | CONTRA 1739 1749 1759 1839 |
| TC 095A RECEIVING REPORTS - FINAL (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN LETTER OF CREDIT) | TC 330A ACCOUNTS RECEIVABLE - REFUNDS |
| CONTRA 1417 | CONTRA 1312 |
| TC 181A DISBURSEMENTS - PARTIAL - NOT PREVIOUSLY ACCRUED | |
| * (THIS ENTRY USED WHEN MONTHLY INVENTORY OF ACCRUAL IS REVERSED AT THE BEGINNING OF EACH MONTH) - UNDER TC 080 * | |
| CONTRA 1012 | |
| TC 191A DISBURSEMENT - FINAL - NOT PREVIOUSLY ACCRUED | |
| CONTRA 1012 | |
| TC 192K DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED | |

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CONTRA 2110 2190 2990

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TC 355A DONATED ASSETS RECEIVED THAT MEET CAPITALIZATION CRITERIA

|

CONTRA 3400

|

TC 357A ASSETS TRANSFERRED-IN WITHOUT REIMBURSEMENT FROM OTHER FEDERAL
AGENCIES THAT MEET CAPITALIZATION CRITERIA

|

|

CONTRA 3220

|

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ACCOUNT NUMBER : 1739 P

ACCOUNT TITLE : ACCUMULATED DEPRECIATION ON BUILDINGS

NORMAL BALANCE : CR

DEFINITION : ACCUMULATES DEPRECIATION CHARGED TO EXPENSE FOR BUILDINGS.

SUBSIDIARY

CLASSIFICATION : U UNFUNDED

| DEBIT | CREDIT |
|--|---|
| TC 261A DISPOSITION OF PROPERTY BY TRANSFER, TRADE-IN OR SALE OUTSIDE THE AGENCY CONTRA 1730 1740 1752 | TC 262A ADJUSTMENT OF ACCUMULATED DEPRECIATION ON EQUIPMENT AND FIXED PROPERTY (DISPOSALS/EXCHANGES) WHEN THERE IS A GAIN CONTRA 7111 |
| | TC 26AA ADJUSTMENT OF ACCUMULATED DEPRECIATION ON EQUIPMENT AND FIXED PROPERTY (DISPOSALS/EXCHANGES) WHEN THERE IS A LOSS CONTRA 7211 |
| | TC 26HA PROPERTY TRANSFERRED-OUT WITHOUT REIMBURSEMENT TO OTHER FEDERAL AGENCY (PURCHASED PROPERTY ONLY) CONTRA 7211 |
| | TC 321A DEPRECIATION AND AMORTIZATION EXPENSE CONTRA 6902 |
| | TC 409A PERIODIC REVIEW AND ADJUSTMENT OF COMPOSITE RATE OF DEPRECIATION AND ADJUSTMENT OF ACCUMULATED DEPRECIATION ACCOUNT CONTRA 7290 |
| | TC 428A TO REDUCE DONATED EQUITY FOR BOOK VALUE OF ASSETS DISPOSED OF CONTRA 3400 |
| | TC 429A TO REDUCE TRANSFERRED-IN EQUITY FOR BOOK VALUE OF ASSETS DISPOSED OF CONTRA 3220 |

ACCOUNT NUMBER : 1740 P

ACCOUNT TITLE : OTHER STRUCTURES AND FACILITIES

NORMAL BALANCE : DR

DEFINITION : THE COST OR APPRAISED VALUE OF GOVERNMENT-OWNED STRUCTURES AND FACILITIES OTHER THAN BUILDINGS THAT ARE PURCHASED BY GENERAL AND TRUST FUND APPROPRIATIONS AND ARE UNDER THE CONTROL OF THE AGENCY. THIS INCLUDES THE COST OF DRIVEWAYS, STREETS, FENCES, WATER AND GAS MAINS, CONSTRUCTED ON GOVERNMENT PROPERTY.

| DEBIT | CREDIT |
|---|--|
| TC 081A RECEIVING REPORTS - PARTIAL (FOR MATERIALS OR SERVICES ACTUALLY RECEIVED) - (NOT FINANCED BY ADVANCE PAYMENTS) | TC 192H DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED |
| CONTRA 2110 2990 | CONTRA 2110 2190 2990 |
| TC 090A RECEIVING REPORTS - PARTIAL - (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN BY LETTER OF CREDIT - WHICH WERE PREVIOUSLY OBLIGATED) | TC 237A COLLECTION - REFUNDS - UNBILLED |
| CONTRA 1417 | CONTRA 1012 |
| TC 091A RECEIVING REPORTS - FINAL - (NOT FINANCED BY ADVANCE PAYMENTS) | TC 261A DISPOSITION OF PROPERTY BY TRANSFER, TRADE-IN OR SALE OUTSIDE THE AGENCY |
| CONTRA 2110 | CONTRA 1739 1749 1759 1839 |
| TC 095A RECEIVING REPORTS - FINAL (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN LETTER OF CREDIT) | TC 330A ACCOUNTS RECEIVABLE - REFUNDS |
| CONTRA 1417 | CONTRA 1312 |
| TC 181A DISBURSEMENTS - PARTIAL - NOT PREVIOUSLY ACCRUED | |
| * (THIS ENTRY USED WHEN MONTHLY INVENTORY OF ACCRUAL IS REVERSED AT THE BEGINNING OF EACH MONTH) - UNDER TC 080 * | |
| CONTRA 1012 | |
| TC 191A DISBURSEMENT - FINAL - NOT PREVIOUSLY ACCRUED | |
| CONTRA 1012 | |
| TC 192K DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED | |

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CONTRA 2110 2190 2990

|

TC 355A DONATED ASSETS RECEIVED THAT MEET CAPITALIZATION CRITERIA

|

CONTRA 3400

|

TC 357A ASSETS TRANSFERRED-IN WITHOUT REIMBURSEMENT FROM OTHER FEDERAL
AGENCIES THAT MEET CAPITALIZATION CRITERIA

|

|

CONTRA 3220

|

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ACCOUNT NUMBER : 1749 P

ACCOUNT TITLE : ACCUMULATED DEPRECIATION ON OTHER STRUCTURES AND FACILITIES

NORMAL BALANCE : CR

DEFINITION : ACCUMULATES DEPRECIATION CHARGED TO EXPENSE FOR STRUCTURES AND
FACILITIES.

SUBSIDIARY

CLASSIFICATION : U UNFUNDED

| DEBIT | CREDIT |
|--|---|
| TC 261A DISPOSITION OF PROPERTY BY TRANSFER, TRADE-IN OR SALE OUTSIDE THE AGENCY CONTRA 1730 1740 1752 | TC 262A ADJUSTMENT OF ACCUMULATED DEPRECIATION ON EQUIPMENT AND FIXED PROPERTY (DISPOSALS/EXCHANGES) WHEN THERE IS A GAIN CONTRA 7111 |
| | TC 26AA ADJUSTMENT OF ACCUMULATED DEPRECIATION ON EQUIPMENT AND FIXED PROPERTY (DISPOSALS/EXCHANGES) WHEN THERE IS A LOSS CONTRA 7211 |
| | TC 26HA PROPERTY TRANSFERRED-OUT WITHOUT REIMBURSEMENT TO OTHER FEDERAL AGENCY (PURCHASED PROPERTY ONLY) CONTRA 7211 |
| | TC 321A DEPRECIATION AND AMORTIZATION EXPENSE CONTRA 6902 |
| | TC 409A PERIODIC REVIEW AND ADJUSTMENT OF COMPOSITE RATE OF DEPRECIATION AND ADJUSTMENT OF ACCUMULATED DEPRECIATION ACCOUNT CONTRA 7290 |
| | TC 428A TO REDUCE DONATED EQUITY FOR BOOK VALUE OF ASSETS DISPOSED OF CONTRA 3400 |
| | TC 429A TO REDUCE TRANSFERRED-IN EQUITY FOR BOOK VALUE OF ASSETS DISPOSED OF CONTRA 3220 |

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ACCOUNT NUMBER : 1750 S

ACCOUNT TITLE : EQUIPMENT

NORMAL BALANCE : DR

DEFINITION : TANGIBLE ITEMS OF A DURABLE NATURE USED IN THE OPERATIONS OF AN
AGENCY INCLUDING BUT NOT LIMITED TO ITEMS SUCH AS WORD PROCESSORS,
TYPEWRITERS, PERSONAL COMPUTERS, CALCULATORS, FURNITURE, COPIERS,
MACHINERY, AUTOMOTIVE EQUIPMENT, AND ADP EQUIPMENT (EXCLUDING ADP
SOFTWARE).

BASIC ACCOUNT

SUBDIVIDED BY :
1751 EQUIPMENT IN USE OTHER THAN IT (ADP & TC)
1752 EQUIPMENT - PENDING DISPOSAL
1753 CENTRAL LIBRARY - EQUIPMENT & BOOKS
1754 FEDERAL PROPERTY IN CUSTODY OF CONTRACTORS
1755 FEDERAL PROPERTY IN CUSTODY OF GRANTEEES
1756 IT (ADP & TC) EQUIPMENT IN USE

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

ACCOUNT NUMBER : 1751 P

ACCOUNT TITLE : EQUIPMENT IN USE OTHER THAN IT (ADP & TC)

NORMAL BALANCE : DR

DEFINITION : THE VALUE OF ALL CAPITALIZED EQUIPMENT IN-USE IN THE AGENCIES EXCEPT FOR THOSE
SEPARATELY ACCOUNTED FOR IN ACCOUNTS 1752, 1753, 1754, 1755 AND 1756.

| DEBIT | CREDIT |
|---|---|
| TC 081A RECEIVING REPORTS - PARTIAL (FOR MATERIALS OR SERVICES ACTUALLY RECEIVED) - (NOT FINANCED BY ADVANCE PAYMENTS) | TC 192H DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED |
| CONTRA 2110 2990 | CONTRA 2110 2190 2990 |
| TC 090A RECEIVING REPORTS - PARTIAL - (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN BY LETTER OF CREDIT - WHICH WERE PREVIOUSLY OBLIGATED) | TC 237A COLLECTION - REFUNDS - UNBILLED |
| CONTRA 1417 | CONTRA 1012 |
| TC 091A RECEIVING REPORTS - FINAL - (NOT FINANCED BY ADVANCE PAYMENTS) | TC 260A RECLASSIFICATION OF EQUIPMENT PENDING DISPOSAL |
| CONTRA 2110 | CONTRA 1752 |
| TC 095A RECEIVING REPORTS - FINAL (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN LETTER OF CREDIT) | TC 268A EQUIPMENT LOANED TO CONTRACTOR |
| CONTRA 1417 | CONTRA 1754 |
| TC 09AA VALUE OF GOODS OR SERVICES ACQUIRED UNDER TRANSFER ACCOUNTS TO OTHER AGENCIES | TC 269A EQUIPMENT LOANED TO GRANTEES |
| CONTRA 1414 | CONTRA 1755 |
| TC 102A EXERCISE OF OPTION TO PURCHASE UNDER A LEASE/PURCHASE AGREEMENT | TC 283A TRANSFER OF PROPERTY AND COSTS BETWEEN ACCOUNTING POINTS - ISSUING POINT |
| CONTRA 6101 | CONTRA 1933 |
| TC 121A EXERCISE OF OPTION TO PURCHASE UNDER A LEASE/PURCHASE AGREEMENT | TC 323A REDUCE VALUE OF RECORDED EQUIPMENT TO PHYSICAL INVENTORY VALUE |
| CONTRA 7400 | CONTRA 7290 |
| TC 181A DISBURSEMENTS - PARTIAL - NOT PREVIOUSLY ACCRUED | TC 330A ACCOUNTS RECEIVABLE - REFUNDS |

| | |
|--|-------------|
| * (THIS ENTRY USED WHEN MONTHLY INVENTORY OF ACCRUAL IS REVERSED AT THE BEGINNING OF EACH MONTH) - UNDER TC 080 * | |
| CONTRA 1012 | CONTRA 1312 |
| TC 191A DISBURSEMENT - FINAL - NOT PREVIOUSLY ACCRUED | |
| CONTRA 1012 | |
| TC 192K DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED | |
| CONTRA 2110 2190 2990 | |
| TC 263A ALLOWANCE ON TRADE-IN EQUIPMENT (RESIDUAL VALUE) WHEN ALLOWANCE IS GREATER THAN BOOK VALUE | |
| CONTRA 7112 | |
| TC 26JA ALLOWANCE ON TRADE-IN EQUIPMENT (RESIDUAL VALUE) WHEN ALLOWANCE IS LESS THAN BOOK VALUE | |
| CONTRA 7212 | |
| TC 28BA TRANSFER OF PROPERTY AND COSTS BETWEEN ACCOUNTING POINTS - RECEIVING POINT | |
| CONTRA 1943 | |
| TC 322A INCREASE ADJUSTMENT OF RECORDED VALUE OF EQUIPMENT TO PHYSICAL INVENTORY | |
| CONTRA 7190 | |
| TC 355A DONATED ASSETS RECEIVED THAT MEET CAPITALIZATION CRITERIA | |
| CONTRA 3400 | |
| TC 357A ASSETS TRANSFERRED-IN WITHOUT REIMBURSEMENT FROM OTHER FEDERAL AGENCIES THAT MEET CAPITALIZATION CRITERIA | |
| CONTRA 3220 | |

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ACCOUNT NUMBER : 1752 P

ACCOUNT TITLE : EQUIPMENT - PENDING DISPOSAL

NORMAL BALANCE : DR

DEFINITION : THE VALUE OF ALL CAPITALIZED EQUIPMENT IN THE AGENCIES NO LONGER IN
USE, INTENDED FOR TRADE-IN, SALE, OR TO BE DECLARED EXCESS.

| DEBIT | | CREDIT | |
|--|--|---|--|
| TC 260A RECLASSIFICATION OF EQUIPMENT PENDING DISPOSAL | | TC 261A DISPOSITION OF PROPERTY BY TRANSFER, TRADE-IN OR SALE OUTSIDE THE | |
| | | AGENCY | |
| CONTRA 1751 1756 1830 | | CONTRA 1739 1749 1759 1839 | |

ACCOUNT NUMBER : 1753 P

ACCOUNT TITLE : CENTRAL LIBRARY - EQUIPMENT & BOOKS

NORMAL BALANCE : DR

DEFINITION : THE VALUE OF BOOKS ACQUIRED FOR A PERMANENT COLLECTION AND OTHER
EQUIPMENT USED IN THE LIBRARY, AND ADJUSTMENTS OF THE VALUE BASED
UPON PERIODIC INVENTORY AS SET FORTH IN THE PERSONAL PROPERTY
MANAGEMENT MANUAL.

| DEBIT | CREDIT |
|---|--|
| TC 081A RECEIVING REPORTS - PARTIAL (FOR MATERIALS OR SERVICES ACTUALLY RECEIVED) - (NOT FINANCED BY ADVANCE PAYMENTS) | TC 192H DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED |
| CONTRA 2110 2990 | CONTRA 2110 2190 2990 |
| TC 090A RECEIVING REPORTS - PARTIAL - (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN BY LETTER OF CREDIT - WHICH WERE PREVIOUSLY OBLIGATED) | TC 237A COLLECTION - REFUNDS - UNBILLED |
| CONTRA 1417 | CONTRA 1012 |
| TC 091A RECEIVING REPORTS - FINAL - (NOT FINANCED BY ADVANCE PAYMENTS) | TC 330A ACCOUNTS RECEIVABLE - REFUNDS |
| CONTRA 2110 | CONTRA 1312 |
| TC 095A RECEIVING REPORTS - FINAL (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN LETTER OF CREDIT) | |
| CONTRA 1417 | |
| TC 181A DISBURSEMENTS - PARTIAL - NOT PREVIOUSLY ACCRUED | |
| * (THIS ENTRY USED WHEN MONTHLY INVENTORY OF ACCRUAL IS REVERSED AT THE BEGINNING OF EACH MONTH) - UNDER TC 080 * | |
| CONTRA 1012 | |
| TC 191A DISBURSEMENT - FINAL - NOT PREVIOUSLY ACCRUED | |
| CONTRA 1012 | |
| TC 192K DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED | |

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CONTRA 2110 2190 2990

|

TC 355A DONATED ASSETS RECEIVED THAT MEET CAPITALIZATION CRITERIA

|

CONTRA 3400

|

TC 357A ASSETS TRANSFERRED-IN WITHOUT REIMBURSEMENT FROM OTHER FEDERAL
AGENCIES THAT MEET CAPITALIZATION CRITERIA

|

|

CONTRA 3220

|

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ACCOUNT NUMBER : 1754 P

ACCOUNT TITLE : FEDERAL PROPERTY IN CUSTODY OF CONTRACTORS

NORMAL BALANCE : DR

DEFINITION : THE VALUE OF FEDERALLY OWNED PROPERTY IN THE CUSTODY OF CONTRACTORS.

| DEBIT | | CREDIT |
|---|--|--------|
| TC 122A RECORD FINANCIAL ACCOUNTABILITY FOR PROPERTY (FEDERAL TITLE) IN | | |
| CUSTODY OF OTHERS | | |
| CONTRA 3212 | | |
| TC 268A EQUIPMENT LOANED TO CONTRACTOR | | |
| CONTRA 1751 1756 1810 1830 | | |

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ACCOUNT NUMBER : 1755 P

ACCOUNT TITLE : FEDERAL PROPERTY IN CUSTODY OF GRANTEES

NORMAL BALANCE : DR

DEFINITION : THE VALUE OF FEDERALLY OWNED PROPERTY IN THE CUSTODY OF GRANTEES.

| DEBIT | | CREDIT |
|---|--|--------|
| TC 122A RECORD FINANCIAL ACCOUNTABILITY FOR PROPERTY (FEDERAL TITLE) IN | | |
| CUSTODY OF OTHERS | | |
| CONTRA 3212 | | |
| TC 269A EQUIPMENT LOANED TO GRANTEES | | |
| CONTRA 1751 1756 1810 1830 | | |

ACCOUNT NUMBER : 1756 P

ACCOUNT TITLE : IT (ADP & TC) EQUIPMENT IN USE

NORMAL BALANCE : DR

DEFINITION : THE VALUE OF (OWNED) CAPITALIZED EQUIPMENT IN USE IN A DATA
PROCESSING OR TELECOMMUNICATION CENTRAL FACILITY, A USER FACILITY OR
WORK STATION. EQUIPMENT CONSISTS OF COMPUTER AND TELECOMMUNICATIONS
HARDWARE AND OTHER DATA PROCESSING EQUIPMENT INCLUDING SPECIAL
PURPOSE FURNITURE.

| DEBIT | CREDIT |
|---|---|
| TC 081A RECEIVING REPORTS - PARTIAL (FOR MATERIALS OR SERVICES ACTUALLY RECEIVED) - (NOT FINANCED BY ADVANCE PAYMENTS) | TC 192H DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED |
| CONTRA 2110 2990 | CONTRA 2110 2190 2990 |
| TC 090A RECEIVING REPORTS - PARTIAL - (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN BY LETTER OF CREDIT - WHICH WERE PREVIOUSLY OBLIGATED) | TC 237A COLLECTION - REFUNDS - UNBILLED |
| CONTRA 1417 | CONTRA 1012 |
| TC 091A RECEIVING REPORTS - FINAL - (NOT FINANCED BY ADVANCE PAYMENTS) | TC 260A RECLASSIFICATION OF EQUIPMENT PENDING DISPOSAL |
| CONTRA 2110 | CONTRA 1752 |
| TC 095A RECEIVING REPORTS - FINAL (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN LETTER OF CREDIT) | TC 268A EQUIPMENT LOANED TO CONTRACTOR |
| CONTRA 1417 | CONTRA 1754 |
| TC 09AA VALUE OF GOODS OR SERVICES ACQUIRED UNDER TRANSFER ACCOUNTS TO OTHER AGENCIES | TC 269A EQUIPMENT LOANED TO GRANTEEES |
| CONTRA 1414 | CONTRA 1755 |
| TC 102A EXERCISE OF OPTION TO PURCHASE UNDER A LEASE/PURCHASE AGREEMENT | TC 283A TRANSFER OF PROPERTY AND COSTS BETWEEN ACCOUNTING POINTS - ISSUING POINT |
| CONTRA 6101 | CONTRA 1933 |
| TC 121A EXERCISE OF OPTION TO PURCHASE UNDER A LEASE/PURCHASE AGREEMENT | TC 323A REDUCE VALUE OF RECORDED EQUIPMENT TO PHYSICAL INVENTORY VALUE |

| | | |
|--|--|---------------------------------------|
| CONTRA 7400 | | CONTRA 7290 |
| <hr/> | | |
| TC 181A DISBURSEMENTS - PARTIAL - NOT PREVIOUSLY ACCRUED | | TC 330A ACCOUNTS RECEIVABLE - REFUNDS |
| | | |
| * (THIS ENTRY USED WHEN MONTHLY INVENTORY OF ACCRUAL IS REVERSED AT | | |
| THE BEGINNING OF EACH MONTH) - UNDER TC 080 * | | |
| CONTRA 1012 | | CONTRA 1312 |
| <hr/> | | |
| TC 191A DISBURSEMENT - FINAL - NOT PREVIOUSLY ACCRUED | | |
| CONTRA 1012 | | |
| <hr/> | | |
| TC 192K DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED | | |
| CONTRA 2110 2190 2990 | | |
| <hr/> | | |
| TC 263A ALLOWANCE ON TRADE-IN EQUIPMENT (RESIDUAL VALUE) WHEN ALLOWANCE IS | | |
| GREATER THAN BOOK VALUE | | |
| CONTRA 7112 | | |
| <hr/> | | |
| TC 26JA ALLOWANCE ON TRADE-IN EQUIPMENT (RESIDUAL VALUE) WHEN ALLOWANCE IS | | |
| LESS THAN BOOK VALUE | | |
| CONTRA 7212 | | |
| <hr/> | | |
| TC 28BA TRANSFER OF PROPERTY AND COSTS BETWEEN ACCOUNTING POINTS - RECEIVING | | |
| POINT | | |
| CONTRA 1943 | | |
| <hr/> | | |
| TC 322A INCREASE ADJUSTMENT OF RECORDED VALUE OF EQUIPMENT TO PHYSICAL | | |
| INVENTORY | | |
| CONTRA 7190 | | |
| <hr/> | | |
| TC 355A DONATED ASSETS RECEIVED THAT MEET CAPITALIZATION CRITERIA | | |
| CONTRA 3400 | | |
| <hr/> | | |
| TC 357A ASSETS TRANSFERRED-IN WITHOUT REIMBURSEMENT FROM OTHER FEDERAL | | |
| AGENCIES THAT MEET CAPITALIZATION CRITERIA | | |
| CONTRA 3220 | | |
| <hr/> | | |

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ACCOUNT NUMBER : 1759 P

ACCOUNT TITLE : ACCUMULATED DEPRECIATION ON EQUIPMENT

NORMAL BALANCE : CR

DEFINITION : ACCUMULATES DEPRECIATION CHARGED TO EXPENSE FOR EQUIPMENT.

SUBSIDIARY

CLASSIFICATION : U UNFUNDED

| DEBIT | CREDIT |
|---|---|
| TC 261A DISPOSITION OF PROPERTY BY TRANSFER, TRADE-IN OR SALE OUTSIDE THE AGENCY CONTRA 1730 1740 1752 | TC 262A ADJUSTMENT OF ACCUMULATED DEPRECIATION ON EQUIPMENT AND FIXED PROPERTY (DISPOSALS/EXCHANGES) WHEN THERE IS A GAIN CONTRA 7111 |
| TC 284A TRANSFER OF ACCUMULATED DEPRECIATION AND AMORTIZATION ON PROPERTY TRANSFERRED BETWEEN ACCOUNTING POINTS - SENDING POINT CONTRA 1933 | TC 26AA ADJUSTMENT OF ACCUMULATED DEPRECIATION ON EQUIPMENT AND FIXED PROPERTY (DISPOSALS/EXCHANGES) WHEN THERE IS A LOSS CONTRA 7211 |
| | TC 26HA PROPERTY TRANSFERRED-OUT WITHOUT REIMBURSEMENT TO OTHER FEDERAL AGENCY (PURCHASED PROPERTY ONLY) CONTRA 7211 |
| | TC 28CA TRANSFER OF ACCUMULATED DEPRECIATION AND AMORTIZATION ON PROPERTY TRANSFERRED BETWEEN ACCOUNTING POINTS - RECEIVING POINT CONTRA 1943 |
| | TC 300A RECORD DEPRECIATION DIRECTLY TO WORK-IN-PROCESS INVENTORY |
| | TC 321A DEPRECIATION AND AMORTIZATION EXPENSE CONTRA 6902 |
| | TC 409A PERIODIC REVIEW AND ADJUSTMENT OF COMPOSITE RATE OF DEPRECIATION AND ADJUSTMENT OF ACCUMULATED DEPRECIATION ACCOUNT CONTRA 7290 |
| | TC 428A TO REDUCE DONATED EQUITY FOR BOOK VALUE OF ASSETS DISPOSED OF CONTRA 3400 |
| | TC 429A TO REDUCE TRANSFERRED-IN EQUITY FOR BOOK VALUE OF ASSETS DISPOSED OF |

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| CONTRA 3220

ACCOUNT NUMBER : 1810 P

ACCOUNT TITLE : ASSETS UNDER CAPITAL LEASE AND LEASE-PURCHASE

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT OF ASSETS BEING LEASED UNDER TERMS WHICH ARE ESSENTIALLY
EQUIVALENT TO AN INSTALLMENT PURCHASE.

| DEBIT | CREDIT |
|---|--|
| TC 081A RECEIVING REPORTS - PARTIAL (FOR MATERIALS OR SERVICES ACTUALLY RECEIVED) - (NOT FINANCED BY ADVANCE PAYMENTS) | TC 10BA TO APPLY PERIODIC LEASE PAYMENT TO LIABILITY ESTABLISHED AT TIME OF ACQUISITION |
| CONTRA 2110 2990 | CONTRA 2990 |
| TC 090A RECEIVING REPORTS - PARTIAL - (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN BY LETTER OF CREDIT - WHICH WERE PREVIOUSLY OBLIGATED) | TC 192H DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED |
| CONTRA 1417 | CONTRA 2110 2190 2990 |
| TC 091A RECEIVING REPORTS - FINAL - (NOT FINANCED BY ADVANCE PAYMENTS) | TC 237A COLLECTION - REFUNDS - UNBILLED |
| CONTRA 2110 | CONTRA 1012 |
| TC 095A RECEIVING REPORTS - FINAL (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN LETTER OF CREDIT) | TC 268A EQUIPMENT LOANED TO CONTRACTOR |
| CONTRA 1417 | CONTRA 1754 |
| TC 10AA ACQUISITION OF ASSETS UNDER A CAPITAL LEASE | TC 269A EQUIPMENT LOANED TO GRANTEES |
| CONTRA 2990 | CONTRA 1755 |
| TC 181A DISBURSEMENTS - PARTIAL - NOT PREVIOUSLY ACCRUED | TC 283A TRANSFER OF PROPERTY AND COSTS BETWEEN ACCOUNTING POINTS - ISSUING POINT |
| * (THIS ENTRY USED WHEN MONTHLY INVENTORY OF ACCRUAL IS REVERSED AT THE BEGINNING OF EACH MONTH) - UNDER TC 080 * | |
| CONTRA 1012 | CONTRA 1933 |
| TC 191A DISBURSEMENT - FINAL - NOT PREVIOUSLY ACCRUED | TC 330A ACCOUNTS RECEIVABLE - REFUNDS |
| CONTRA 1012 | CONTRA 1312 |
| TC 192K DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED | |

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CONTRA 2110 2190 2990

|

TC 28BA TRANSFER OF PROPERTY AND COSTS BETWEEN ACCOUNTING POINTS - RECEIVING

|

POINT

CONTRA 1943

|

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ACCOUNT NUMBER : 1819 P

ACCOUNT TITLE : ACCUMULATED DEPRECIATION ON ASSETS UNDER CAPITAL LEASE

NORMAL BALANCE : CR

DEFINITION : ACCUMULATED DEPRECIATION CHARGED TO EXPENSE FOR ASSETS UNDER CAPITAL
LEASE.

SUBSIDIARY

CLASSIFICATION : U UNFUNDED

DEBIT

CREDIT

| TC 321A DEPRECIATION AND AMORTIZATION EXPENSE
| CONTRA 6902

| TC 409A PERIODIC REVIEW AND ADJUSTMENT OF COMPOSITE RATE OF DEPRECIATION AND
| ADJUSTMENT OF ACCUMULATED DEPRECIATION ACCOUNT
| CONTRA 7290

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ACCOUNT NUMBER : 1820 P

ACCOUNT TITLE : LEASEHOLD IMPROVEMENTS

NORMAL BALANCE : DR

DEFINITION : THE COST OF IMPROVEMENTS TO LEASED LAND, BUILDINGS, STRUCTURES, AND
FACILITIES OCCUPIED BY THE GOVERNMENT AS A LESSEE, AS WELL AS
EASEMENTS AND RIGHTS-OF-WAY.

DEBIT

CREDIT

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ACCOUNT NUMBER : 1829 P

ACCOUNT TITLE : ACCUMULATED AMORTIZATION ON LEASEHOLD IMPROVEMENTS

NORMAL BALANCE : CR

DEFINITION : ACCUMULATES AMORTIZATION CHARGED TO EXPENSE FOR LEASEHOLD
IMPROVEMENTS.

SUBSIDIARY

CLASSIFICATION : U UNFUNDED

DEBIT

CREDIT

| TC 321A DEPRECIATION AND AMORTIZATION EXPENSE
| CONTRA 6902

| TC 409A PERIODIC REVIEW AND ADJUSTMENT OF COMPOSITE RATE OF DEPRECIATION AND
| ADJUSTMENT OF ACCUMULATED DEPRECIATION ACCOUNT
| CONTRA 7290

ACCOUNT NUMBER : 1830 P

ACCOUNT TITLE : IT (ADP AND TC) SOFTWARE

NORMAL BALANCE : DR

DEFINITION : THE CAPITALIZED AMOUNT OF ACQUIRED AND/OR INTERNALLY DEVELOPED IT
(ADP AND TC) SOFTWARE.

| DEBIT | CREDIT |
|---|---|
| TC 081A RECEIVING REPORTS - PARTIAL (FOR MATERIALS OR SERVICES ACTUALLY RECEIVED) - (NOT FINANCED BY ADVANCE PAYMENTS) | TC 192H DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED |
| CONTRA 2110 2990 | CONTRA 2110 2190 2990 |
| TC 090A RECEIVING REPORTS - PARTIAL - (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN BY LETTER OF CREDIT - WHICH WERE PREVIOUSLY OBLIGATED) | TC 237A COLLECTION - REFUNDS - UNBILLED |
| CONTRA 1417 | CONTRA 1012 |
| TC 091A RECEIVING REPORTS - FINAL - (NOT FINANCED BY ADVANCE PAYMENTS) | TC 260A RECLASSIFICATION OF EQUIPMENT PENDING DISPOSAL |
| CONTRA 2110 | CONTRA 1752 |
| TC 095A RECEIVING REPORTS - FINAL (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN LETTER OF CREDIT) | TC 268A EQUIPMENT LOANED TO CONTRACTOR |
| CONTRA 1417 | CONTRA 1754 |
| TC 09AA VALUE OF GOODS OR SERVICES ACQUIRED UNDER TRANSFER ACCOUNTS TO OTHER AGENCIES | TC 269A EQUIPMENT LOANED TO GRANTEES |
| CONTRA 1414 | CONTRA 1755 |
| TC 102A EXERCISE OF OPTION TO PURCHASE UNDER A LEASE/PURCHASE AGREEMENT | TC 283A TRANSFER OF PROPERTY AND COSTS BETWEEN ACCOUNTING POINTS - ISSUING POINT |
| CONTRA 6101 | CONTRA 1933 |
| TC 121A EXERCISE OF OPTION TO PURCHASE UNDER A LEASE/PURCHASE AGREEMENT | TC 323A REDUCE VALUE OF RECORDED EQUIPMENT TO PHYSICAL INVENTORY VALUE |
| CONTRA 7400 | CONTRA 7290 |
| TC 181A DISBURSEMENTS - PARTIAL - NOT PREVIOUSLY ACCRUED | TC 330A ACCOUNTS RECEIVABLE - REFUNDS |

| | |
|--|-------------|
| * (THIS ENTRY USED WHEN MONTHLY INVENTORY OF ACCRUAL IS REVERSED AT THE BEGINNING OF EACH MONTH) - UNDER TC 080 * | |
| CONTRA 1012 | CONTRA 1312 |
| TC 191A DISBURSEMENT - FINAL - NOT PREVIOUSLY ACCRUED | |
| CONTRA 1012 | |
| TC 192K DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED | |
| CONTRA 2110 2190 2990 | |
| TC 263A ALLOWANCE ON TRADE-IN EQUIPMENT (RESIDUAL VALUE) WHEN ALLOWANCE IS GREATER THAN BOOK VALUE | |
| CONTRA 7112 | |
| TC 26JA ALLOWANCE ON TRADE-IN EQUIPMENT (RESIDUAL VALUE) WHEN ALLOWANCE IS LESS THAN BOOK VALUE | |
| CONTRA 7212 | |
| TC 28BA TRANSFER OF PROPERTY AND COSTS BETWEEN ACCOUNTING POINTS - RECEIVING POINT | |
| CONTRA 1943 | |
| TC 322A INCREASE ADJUSTMENT OF RECORDED VALUE OF EQUIPMENT TO PHYSICAL INVENTORY | |
| CONTRA 7190 | |
| TC 344A TO CAPITALIZE AGENCY DEVELOPED ADP/TC SOFTWARE | |
| CONTRA 6103 | |
| TC 355A DONATED ASSETS RECEIVED THAT MEET CAPITALIZATION CRITERIA | |
| CONTRA 3400 | |
| TC 357A ASSETS TRANSFERRED-IN WITHOUT REIMBURSEMENT FROM OTHER FEDERAL AGENCIES THAT MEET CAPITALIZATION CRITERIA | |
| CONTRA 3220 | |

ACCOUNT NUMBER : 1839 P

ACCOUNT TITLE : ACCUMULATED AMORTIZATION ON IT (ADP AND TC) SOFTWARE

NORMAL BALANCE : CR

DEFINITION : ACCUMULATED AMORTIZATION CHARGED TO EXPENSE FOR IT (ADP AND TC)
SOFTWARE. SOFTWARE ACQUIRED FOR RESEARCH AND DEVELOPMENT WITH NO
ALTERNATIVE FUTURE USE WILL BE AMORTIZED OVER THE PERIOD OF THE
PROJECT AS OPPOSED TO THE NORMAL LIFE CYCLE AMORTIZATION.

SUBSIDIARY

CLASSIFICATION : U UNFUNDED

| DEBIT | CREDIT |
|---|---|
| TC 261A DISPOSITION OF PROPERTY BY TRANSFER, TRADE-IN OR SALE OUTSIDE THE AGENCY CONTRA 1730 1740 1752 | TC 262A ADJUSTMENT OF ACCUMULATED DEPRECIATION ON EQUIPMENT AND FIXED PROPERTY (DISPOSALS/EXCHANGES) WHEN THERE IS A GAIN CONTRA 7111 |
| TC 284A TRANSFER OF ACCUMULATED DEPRECIATION AND AMORTIZATION ON PROPERTY TRANSFERRED BETWEEN ACCOUNTING POINTS - SENDING POINT CONTRA 1933 | TC 26AA ADJUSTMENT OF ACCUMULATED DEPRECIATION ON EQUIPMENT AND FIXED PROPERTY (DISPOSALS/EXCHANGES) WHEN THERE IS A LOSS CONTRA 7211 |
| | TC 26HA PROPERTY TRANSFERRED-OUT WITHOUT REIMBURSEMENT TO OTHER FEDERAL AGENCY (PURCHASED PROPERTY ONLY) CONTRA 7211 |
| | TC 28CA TRANSFER OF ACCUMULATED DEPRECIATION AND AMORTIZATION ON PROPERTY TRANSFERRED BETWEEN ACCOUNTING POINTS - RECEIVING POINT CONTRA 1943 |
| | TC 321A DEPRECIATION AND AMORTIZATION EXPENSE CONTRA 6902 |
| | TC 409A PERIODIC REVIEW AND ADJUSTMENT OF COMPOSITE RATE OF DEPRECIATION AND ADJUSTMENT OF ACCUMULATED DEPRECIATION ACCOUNT CONTRA 7290 |
| | TC 428A TO REDUCE DONATED EQUITY FOR BOOK VALUE OF ASSETS DISPOSED OF |

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| CONTRA 3400

| TC 429A TO REDUCE TRANSFERRED-IN EQUITY FOR BOOK VALUE OF ASSETS DISPOSED OF
| CONTRA 3220

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ACCOUNT NUMBER : 1840 P

ACCOUNT TITLE : OTHER NATURAL RESOURCES

NORMAL BALANCE : DR

DEFINITION : THE COST OR APPRAISED VALUE OF NATURAL RESOURCES OTHER THAN LAND.
(ACCOUNT USED GOVERNMENT-WIDE, BUT NOT PRESENTLY USED BY HHS.)

DEBIT

CREDIT

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ACCOUNT NUMBER : 1849 P

ACCOUNT TITLE : ALLOWANCE FOR DEPLETION

NORMAL BALANCE : CR

DEFINITION : THE REDUCTION OF AN ESTIMATED AVAILABLE QUANTITY OF OTHER NATURAL
RESOURCES. (ACCOUNT USED GOVERNMENT-WIDE, BUT NOT PRESENTLY USED BY
HHS.)

DEBIT

CREDIT

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PAGE 147

ACCOUNT NUMBER : 1890 P

ACCOUNT TITLE : OTHER FIXED ASSETS

NORMAL BALANCE : DR

DEFINITION : THE VALUE OF FIXED ASSETS NOT OTHERWISE CLASSIFIED ABOVE, SUCH AS
STATUES, MONUMENTS, AND ARTWORK.

DEBIT

CREDIT

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ACCOUNT NUMBER : 1900 T

ACCOUNT TITLE : OTHER ASSETS, NET

NORMAL BALANCE : DR

DEFINITION : THESE ACCOUNTS ARE TO REFLECT THE VALUE OF ASSETS OTHER THAN THOSE
SPECIFIED ABOVE, LESS ALLOWANCE FOR LOSS.

BASIC ACCOUNT

SUBDIVIDED BY : 1920 UNREQUISITIONED AUTHORIZED APPROPRIATIONS
 1921 RECEIVABLE FROM APPROPRIATIONS
 1922 BORROWINGS RECEIVABLE FROM TREASURY
 1930 INTRA-OFFICE TRANSFERS - ISSUED
 1940 INTRA-OFFICE TRANSFERS - RECEIVED
 1990 OTHER ASSETS

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

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ACCOUNT NUMBER : 1920 P

ACCOUNT TITLE : UNREQUISITIONED AUTHORIZED APPROPRIATIONS

NORMAL BALANCE : DR

DEFINITION : REPRESENTS UNREQUISITIONED DISBURSING AUTHORITY AS PROVIDED FOR IN LIQUIDATING
CASH AUTHORITY GRANTED BY CONGRESS.

DEBIT

CREDIT

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PAGE 150

ACCOUNT NUMBER : 1921 P

ACCOUNT TITLE : RECEIVABLE FROM APPROPRIATIONS

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT TO BE RECEIVED FROM APPROPRIATIONS TO FUND FUTURE EXPENSES FOR WHICH
THE APPROPRIATIONS ARE ALREADY AUTHORIZED BY LAW.

DEBIT

CREDIT

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ACCOUNT NUMBER : 1922 P

ACCOUNT TITLE : BORROWINGS RECEIVABLE FROM TREASURY

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT OF CASH TO BE RECEIVED FOR LOAN PROGRAMS THROUGH BORROWING FROM THE
TREASURY.

DEBIT

CREDIT

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ACCOUNT NUMBER : 1930 S

ACCOUNT TITLE : INTRA-OFFICE TRANSFERS - ISSUED

NORMAL BALANCE : DR

DEFINITION : THE AMOUNTS TRANSFERRED BY ONE OFFICE TO ANOTHER OFFICE WITHIN AN AGENCY, SUCH
AS HEADQUARTERS, REGION OR FIELD ACCOUNTING POINT, OR A TRANSFER OF FUNDS WITHIN
AN APPROPRIATION. THIS ACCOUNT WILL BE OFFSET BY ACCOUNT 1940 UPON
CONSOLIDATION.

BASIC ACCOUNT

SUBDIVIDED BY :
1931 WITHIN FUND TRANSFER
1932 ADVANCES & REIMBURSEMENTS
1933 ALL OTHER TRANSFERS

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

ACCOUNT NUMBER : 1931 P

ACCOUNT TITLE : WITHIN FUND TRANSFER

NORMAL BALANCE : DR

DEFINITION : THE TRANSFER OF PROGRAM FUNDS WITHIN AN APPROPRIATION AND WITHIN AN ACCOUNTING
POINT. THIS WOULD INCLUDE TRANSFERS WITHIN APPROPRIATIONS RELATED TO DIFFERENT
COMMON ACCOUNT NUMBERS. THIS IS THE ISSUING ACCOUNT WHICH IS OFFSET UPON
CONSOLIDATION BY RECEIVING ACCOUNT 1941.

| DEBIT | | CREDIT | |
|--|---------------------|--------|--|
| TC 296A TO RECLASSIFY LOANS SOLD FROM LOANS RECEIVABLE (DEBT BORROWING) TO | | | |
| LOANS RECEIVABLE - GUARANTEED/ PLEDGED OR TO LOANS RECEIVABLES - | | | |
| DEFAULTED | | | |
| CONTRA | 1351 1353 | | |
| TC 302A ISSUANCES FROM INVENTORIES WITHIN THE APPROPRIATION FROM WHICH THE | | | |
| INVENTORIES WERE FUNDED - ISSUING POINT | | | |
| CONTRA | 1511 1521 1571 1591 | | |

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ACCOUNT NUMBER : 1932 P

ACCOUNT TITLE : ADVANCES & REIMBURSEMENTS

NORMAL BALANCE : DR

DEFINITION : THE TRANSFER OF ADVANCE AND REIMBURSEMENT ACCOUNTS WITHIN OFFICES OF
AN AGENCY. THIS IS THE ISSUING ACCOUNT WHICH IS OFFSET UPON
CONSOLIDATION BY RECEIVING ACCOUNT 1942.

| DEBIT | | CREDIT | |
|---|--|--|--|
| TC 282A APPROPRIATION REIMBURSEMENT TRANSFERRED FROM ACCOUNTING POINT TO | | TC 405A YEAR END TRANSFER OF REIMBURSEMENTS EARNED FROM ACCOUNTING POINTS TO | |
| HEADQUARTERS (FIELD ENTRY) | | HEADQUARTERS - TRANSFERRING OFFICE | |
| CONTRA 1015 | | CONTRA 5100 5200 | |
| TC 287A TRANSFERS OF UNCOLLECTIBLE REFUNDS FROM ACCOUNTING POINTS TO | | | |
| HEADQUARTERS | | | |
| CONTRA 1312 | | | |
| TC 288A TRANSFERS OF UNCOLLECTIBLE REIMBURSEMENTS FROM ACCOUNTING POINTS TO | | | |
| HEADQUARTERS | | | |
| CONTRA 1311 | | | |
| TC 290A TRANSFER OF UNCOLLECTED TRAVEL ADVANCES BETWEEN BETWEEN ACCOUNTING | | | |
| POINTS WITHIN THE SAME APPROPRIATION - SENDING POINT | | | |
| CONTRA 1411 | | | |

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PAGE 155

ACCOUNT NUMBER : 1933 P

ACCOUNT TITLE : ALL OTHER TRANSFERS

NORMAL BALANCE : DR

DEFINITION : THE TRANSFER OF ALL OTHER FUNDS OR TRANSACTIONS WITHIN OFFICES OF AN
AGENCY. THIS IS THE ISSUING ACCOUNT WHICH IS OFFSET UPON
CONSOLIDATION OF RECEIVING ACCOUNT 1943.

| DEBIT | CREDIT |
|---|--|
| TC 283A TRANSFER OF PROPERTY AND COSTS BETWEEN ACCOUNTING POINTS - ISSUING POINT CONTRA 1751 1756 1810 1830 6101 | TC 283B TRANSFER OF PROPERTY AND COSTS BETWEEN ACCOUNTING POINTS - ISSUING POINT CONTRA 3211 |
| TC 284B TRANSFER OF ACCUMULATED DEPRECIATION AND AMORTIZATION ON PROPERTY TRANSFERRED BETWEEN ACCOUNTING POINTS - SENDING POINT CONTRA 3211 | TC 284A TRANSFER OF ACCUMULATED DEPRECIATION AND AMORTIZATION ON PROPERTY TRANSFERRED BETWEEN ACCOUNTING POINTS - SENDING POINT CONTRA 1759 1839 |
| TC 289A TRANSFERS OF UNCOLLECTED GENERAL FUND RECEIPTS TO HEADQUARTERS CONTRA 1313 | TC 285A TRANSFER OF ACCOUNTS PAYABLE AND ACCRUED LIABILITIES BETWEEN ACCOUNTING POINTS - SENDING POINT CONTRA 2110 2140 2190 2211 |
| TC 293A SALES VALUE OF GOODS TRANSFERRED OUT (THIS ENTRY IS TAKEN FROM THE BILLING OR ADVICE OF TRANSFER.) - ISSUING POINT CONTRA 5902 | TC 403A YEAR END TRANSFER OF DISBURSEMENTS FROM ACCOUNTING POINTS TO HEADQUARTERS - TRANSFERRING OFFICE CONTRA 1012 |
| TC 404A YEAR END TRANSFER OF COLLECTIONS FROM ACCOUNTING POINTS TO HEADQUARTERS - TRANSFERRING OFFICE CONTRA 1015 | |

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PAGE 156

ACCOUNT NUMBER : 1940 S

ACCOUNT TITLE : INTRA-OFFICE TRANSFERS - RECEIVED

NORMAL BALANCE : CR

DEFINITION : THE AMOUNTS RECEIVED BY ONE OFFICE FROM ANOTHER OFFICE WITHIN AN
AGENCY, SUCH AS HEADQUARTERS, REGION OR FIELD ACCOUNTING POINT; OR
THE RECEIPT OF FUNDS WITHIN AN APPROPRIATION. THIS ACCOUNT WILL BE
OFFSET BY ACCOUNT 1930 UPON CONSOLIDATION.

BASIC ACCOUNT

SUBDIVIDED BY :
1941 WITHIN-FUND TRANSFER
1942 ADVANCES & REIMBURSEMENTS
1943 ALL OTHER TRANSFERS

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

ACCOUNT NUMBER : 1941 P

ACCOUNT TITLE : WITHIN-FUND TRANSFER

NORMAL BALANCE : CR

DEFINITION : THE TRANSFER OF PROGRAM FUNDS WITHIN AN APPROPRIATION AND WITHIN AN ACCOUNTING POINT. THIS WOULD INCLUDE TRANSFERS WITHIN APPROPRIATIONS RELATED TO DIFFERENT COMMON ACCOUNT NUMBERS. THIS IS THE RECEIVING ACCOUNT WHICH IS OFFSET UPON CONSOLIDATION BY ISSUING ACCOUNT 1931.

| DEBIT | CREDIT |
|-------|---|
| | TC 297A TO RECORD RECLASSIFIED LOANS AS LOANS RECEIVABLE - |
| | GUARANTEED/PLEDGED |
| | CONTRA 1355 |
| | TC 298A TO RECORD RECLASSIFIED LOANS AS LOANS RECEIVABLE - DEFAULTED |
| | CONTRA 1357 |
| | TC 303A RECEIPT OF ISSUANCES FROM INVENTORIES WITHIN THE APPROPRIATION FROM |
| | WHICH THE INVENTORIES WERE FUNDED - RECEIVING POINT |
| | CONTRA 1511 1521 1571 1591 |

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PAGE 158

ACCOUNT NUMBER : 1942 P

ACCOUNT TITLE : ADVANCES & REIMBURSEMENTS

NORMAL BALANCE : CR

DEFINITION : THE TRANSFER OF ADVANCE AND REIMBURSEMENT ACCOUNTS WITHIN OFFICES OF
AN AGENCY. THIS IS THE RECEIVING ACCOUNT WHICH IS OFFSET UPON
CONSOLIDATION BY ISSUING ACCOUNT 1932.

| DEBIT | | CREDIT | |
|---|--|--|--|
| TC 40CA YEAR END TRANSFER OF REIMBURSEMENTS EARNED FROM ACCOUNTING POINTS TO HEADQUARTERS - RECEIVING OFFICE | | TC 28AA APPROPRIATION REIMBURSEMENT RECEIVED AT HEADQUARTERS FROM ACCOUNTING POINT (HEADQUARTERS ENTRY) | |
| CONTRA 5100 5200 | | CONTRA 1015 | |
| | | TC 28EA RECEIPT OF UNCOLLECTIBLE REFUNDS TRANSFERRED FROM ACCOUNTING POINTS | |
| | | CONTRA 1312 | |
| | | TC 28FA RECEIPT OF UNCOLLECTIBLE REIMBURSEMENTS TRANSFERRED FROM ACCOUNTING POINTS | |
| | | CONTRA 1311 | |
| | | TC 29AA TRANSFER OF UNCOLLECTED TRAVEL ADVANCES BETWEEN ACCOUNTING POINTS WITHIN THE SAME APPROPRIATION - RECEIVING POINT | |
| | | CONTRA 1411 | |

ACCOUNT NUMBER : 1943 P

ACCOUNT TITLE : ALL OTHER TRANSFERS

NORMAL BALANCE : CR

DEFINITION : THE TRANSFER OF ALL OTHER FUNDS OR TRANSACTIONS WITHIN OFFICES OF AN
AGENCY. THIS IS THE RECEIVING ACCOUNT WHICH IS OFFSET UPON
CONSOLIDATION BY ISSUING ACCOUNT 1933.

| DEBIT | CREDIT |
|--|---|
| TC 28BB TRANSFER OF PROPERTY AND COSTS BETWEEN ACCOUNTING POINTS - RECEIVING POINT CONTRA 3211 | TC 28BA TRANSFER OF PROPERTY AND COSTS BETWEEN ACCOUNTING POINTS - RECEIVING POINT CONTRA 1751 1756 1810 1830 6101 |
| TC 28CA TRANSFER OF ACCUMULATED DEPRECIATION AND AMORTIZATION ON PROPERTY TRANSFERRED BETWEEN ACCOUNTING POINTS - RECEIVING POINT CONTRA 1759 1839 | TC 28CB TRANSFER OF ACCUMULATED DEPRECIATION AND AMORTIZATION ON PROPERTY TRANSFERRED BETWEEN ACCOUNTING POINTS - RECEIVING POINT CONTRA 3211 |
| TC 28DA TRANSFER OF ACCOUNTS PAYABLE AND ACCRUED LIABILITIES BETWEEN ACCOUNTING POINTS - RECEIVING POINT CONTRA 2110 2140 2190 2211 | TC 28GA RECEIPT OF UNCOLLECTED GENERAL FUND RECEIPTS TRANSFERRED FROM ACCOUNTING POINTS CONTRA 1313 |
| TC 40AA YEAR END TRANSFER OF DISBURSEMENTS FROM ACCOUNTING POINTS TO HEADQUARTERS - RECEIVING OFFICE CONTRA 1012 | TC 294A VALUE OF GOODS TRANSFERRED IN (THIS ENTRY IS TAKEN FROM INVOICE OR ADVISE OF TRANSFER) - RECEIVING POINT CONTRA 6102 |
| | TC 40BA YEAR END TRANSFER OF COLLECTIONS FROM ACCOUNTING POINTS TO HEADQUARTERS - RECEIVING OFFICE CONTRA 1015 |

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PAGE 160

ACCOUNT NUMBER : 1990 P

ACCOUNT TITLE : OTHER ASSETS

NORMAL BALANCE : DR

DEFINITION : OTHER ASSETS NOT OTHERWISE CLASSIFIED ABOVE.

DEBIT

CREDIT

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ACCOUNT NUMBER : 2000 G

ACCOUNT TITLE : LIABILITIES

NORMAL BALANCE : CR

DEFINITION : THESE ACCOUNTS REPRESENT AMOUNTS OWED BY THE U.S. GOVERNMENT FOR
ITEMS RECEIVED, SERVICES RENDERED, EXPENSES INCURRED, ASSETS
ACQUIRED, CONSTRUCTION PERFORMED AND AMOUNTS RECEIVED BUT AS YET
UNEARNED.

BASIC ACCOUNT

SUBDIVIDED BY :

| | |
|------|--|
| 2100 | ACCRUED LIABILITIES - OTHER |
| 2200 | ACCRUED LIABILITIES - PAYROLL AND BENEFITS AND FECA LIABILITY |
| 2300 | UNEARNED REVENUE (ADVANCES) |
| 2400 | LIABILITY FOR DEPOSIT FUNDS AND SUSPENSE ACCOUNTS AND UNRECONCILED CASH BALANCES |
| 2500 | DEBT |
| 2600 | ACTUARIAL LIABILITIES |
| 2900 | OTHER LIABILITIES |

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

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PAGE 162

ACCOUNT NUMBER : 2100 S

ACCOUNT TITLE : ACCRUED LIABILITIES - OTHER

NORMAL BALANCE : CR

DEFINITION : AMOUNTS OWED FOR GOODS AND OTHER PROPERTY ORDERED AND RECEIVED, AND FOR SERVICES
RENDERED BY OTHER THAN EMPLOYEES.

BASIC ACCOUNT

SUBDIVIDED BY :

| | |
|------|---------------------------|
| 2110 | ACCOUNTS PAYABLE |
| 2120 | DISBURSEMENTS IN TRANSIT |
| 2130 | CONTRACT HOLDBACKS |
| 2140 | ACCRUED INTEREST PAYABLE |
| 2180 | LOAN GUARANTEE LIABILITY |
| 2190 | OTHER ACCRUED LIABILITIES |

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

ACCOUNT NUMBER : 2110 P

ACCOUNT TITLE : ACCOUNTS PAYABLE

NORMAL BALANCE : CR

DEFINITION : AMOUNTS OWED TO ANOTHER FEDERAL OR NON-FEDERAL ENTITY FOR GOODS AND OTHER
PROPERTY ORDERED AND RECEIVED, AND FOR SERVICES RENDERED BY OTHER THAN
EMPLOYEES.

SUBSIDIARY

CLASSIFICATION : G GOVERNMENT
N NON-GOVERNMENT

| DEBIT | CREDIT |
|---|--|
| TC 05AB CANCELLATION OF ACCOUNTS PAYABLE IN EXPIRED ACCOUNTS | TC 018A TRANSFER OF GROSS DELIVERED UNPAID OBLIGATIONS BETWEEN |
| | APPROPRIATIONS OR TO OTHER AGENCIES (TRANSFERS IN) |
| CONTRA 1011 | CONTRA 1011 |
| TC 182A DISBURSEMENTS - PARTIAL - PREVIOUSLY ACCRUED | TC 050D OBLIGATIONS AND NO DECOMMITMENT OR SIMULTANEOUS FULL DECOMMITMENT |
| | (EXCLUSIVE OF PERSONAL SERVICE COSTS) WITH TEST FOR AVAILABILITY OF |
| | FUNDS - * (COMPUTER MUST TEST FOR AVAILABILITY OF FUNDS. VALID |
| | TRANSACTION MUST BE ACCEPTED IN ALL CASES, BUT IF SUFFICIENT FUNDS |
| | TO COVER THE TRANSACTION ARE NOT AVAILABLE IN ACCOUNTS 4611 OR 4612 |
| | THE TRANSACTION MUST PRINT OUT ON AN EXCEPTION LISTING FOR IMMEDIATE |
| | CORRECTIVE ACTION TO RECOVER WITHIN AVAILABLE BALANCES.) * |
| CONTRA 1012 | CONTRA 6101 7402 |
| TC 186A AUDIT DISALLOWANCE OFFSET AGAINST CURRENT YEAR GRANT/CONTRACT | TC 080A ESTIMATED ACCRUALS - PARTIAL - (CONSTRUCTIVE RECEIPT UNDER CONTRACTS |
| | AND GRANTS) (NOT FINANCED BY ADVANCE PAYMENTS) |
| CONTRA 1012 | CONTRA 6101 |
| TC 192A DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED | TC 081A RECEIVING REPORTS - PARTIAL (FOR MATERIALS OR SERVICES ACTUALLY |
| | RECEIVED) - (NOT FINANCED BY ADVANCE PAYMENTS) |
| CONTRA 1012 | CONTRA 1511 1521 1571 1591 1710 1721 1722 1730 1740 1751 1753 |
| | 1756 1810 1830 6101 |
| TC 192B DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED | TC 091A RECEIVING REPORTS - FINAL - (NOT FINANCED BY ADVANCE PAYMENTS) |
| CONTRA 6105 | CONTRA 1511 1521 1571 1591 1710 1721 1722 1730 1740 1751 1753 |
| | 1756 1810 1830 6101 |

| | |
|--|--|
| TC 192H DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED | TC 098A ESTIMATED MONTHLY ACCRUALS (CONSTRUCTIVE RECEIPTS) - FOR ESTIMATED |
| | UNPAID LIABILITIES OF CONTRACTOR/GRANTEES UNDER AWARDS FINANCED |
| | THROUGH OTHER FEDERAL AGENCIES |
| CONTRA 1511 1521 1571 1591 1710 1721 1722 1730 1740 1751 1753 | CONTRA 6101 |
| 1756 1810 1830 6101 | |
| TC 285A TRANSFER OF ACCOUNTS PAYABLE AND ACCRUED LIABILITIES BETWEEN | TC 099A GRANTS MANAGEMENT FUND (MONTHLY ESTIMATED ACCRUALS) FOR ESTIMATED |
| ACCOUNTING POINTS - SENDING POINT | UNPAID LIABILITIES OF CONTRACTORS/GRANTEES UNDER AWARDS FINANCED |
| | THROUGH LETTERS OF CREDIT AND TIMING OF PAYMENTS ACTIVITIES |
| CONTRA 1933 | CONTRA 1314 |
| | TC 192E DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED |
| | CONTRA 6105 |
| | TC 192K DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED |
| | CONTRA 1511 1521 1571 1591 1710 1721 1722 1730 1740 1751 1753 |
| | 1756 1810 1830 6101 |
| | TC 28DA TRANSFER OF ACCOUNTS PAYABLE AND ACCRUED LIABILITIES BETWEEN |
| | ACCOUNTING POINTS - RECEIVING POINT |
| | CONTRA 1943 |

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ACCOUNT NUMBER : 2120 P

ACCOUNT TITLE : DISBURSEMENTS IN TRANSIT

NORMAL BALANCE : CR

DEFINITION : THE AMOUNTS OF VOUCHER SCHEDULE PAYMENTS TRANSMITTED TO THE REGIONAL
DISBURSING OFFICE FOR PAYMENT BUT NOT PROCESSED BY THE REGIONAL
DISBURSING OFFICE.

SUBSIDIARY

CLASSIFICATION : G GOVERNMENT
N NON-GOVERNMENT

DEBIT

CREDIT

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ACCOUNT NUMBER : 2130 P

ACCOUNT TITLE : CONTRACT HOLDBACKS

NORMAL BALANCE : CR

DEFINITION : THE AMOUNTS WITHHELD FROM GRANTEEES OR CONTRACTORS PENDING COMPLETION
OF RELATED CONTRACTS.

SUBSIDIARY

CLASSIFICATION : G GOVERNMENT
N NON-GOVERNMENT

DEBIT

CREDIT

ACCOUNT NUMBER : 2140 P

ACCOUNT TITLE : ACCRUED INTEREST PAYABLE

NORMAL BALANCE : CR

DEFINITION : INTEREST WHICH ACCRUES ON BORROWINGS AND OVERDUE ACCOUNTS WITH THE
 PASSAGE OF TIME AND IS NOT DUE GOVERNMENT AND NON-GOVERNMENT
 ENTITIES UNTIL A LATER PERIOD.

SUBSIDIARY

CLASSIFICATION : G GOVERNMENT
 N NON-GOVERNMENT

| DEBIT | CREDIT |
|---|---|
| TC 055D CANCELLATION OF UNEXPENDED OBLIGATION/UNDELIVERED ORDERS IN EXPIRED ACCOUNTS | TC 050D OBLIGATIONS AND NO DECOMMITMENT OR SIMULTANEOUS FULL DECOMMITMENT (EXCLUSIVE OF PERSONAL SERVICE COSTS) WITH TEST FOR AVAILABILITY OF FUNDS - * (COMPUTER MUST TEST FOR AVAILABILITY OF FUNDS. VALID TRANSACTION MUST BE ACCEPTED IN ALL CASES, BUT IF SUFFICIENT FUNDS TO COVER THE TRANSACTION ARE NOT AVAILABLE IN ACCOUNTS 4611 OR 4612 THE TRANSACTION MUST PRINT OUT ON AN EXCEPTION LISTING FOR IMMEDIATE CORRECTIVE ACTION TO RECOVER WITHIN AVAILABLE BALANCES.) * |
| CONTRA 1011 | CONTRA 6101 7402 |
| TC 193A PAYMENT OF ACCRUED INTEREST PAYABLE | TC 053C OBLIGATIONS (WITH SOME ACCRUALS) AND PARTIAL DECOMMITMENT IN THE SAME AMOUNT AS THE OBLIGATION *NOTE: IF A PARTIAL AMOUNT OF A COMMITMENT IS TO BE DECOMMITTED FOR THE SAME AMOUNT AS OBLIGATED UNDER THIS TC, ENTER THE COMMITMENT DOCUMENT REFERENCE CODE AND DOCUMENT NUMBER IN THE "OTHER DOCUMENT" FIELD. |
| CONTRA 1012 | CONTRA 6101 |
| TC 285A TRANSFER OF ACCOUNTS PAYABLE AND ACCRUED LIABILITIES BETWEEN ACCOUNTING POINTS - SENDING POINT | TC 28DA TRANSFER OF ACCOUNTS PAYABLE AND ACCRUED LIABILITIES BETWEEN ACCOUNTING POINTS - RECEIVING POINT |
| CONTRA 1933 | CONTRA 1943 |

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ACCOUNT NUMBER : 2180 P

ACCOUNT TITLE : LOAN GUARANTEE LIABILITY

NORMAL BALANCE : CR

DEFINITION : THIS ACCOUNT IS THE FINANCING FUND FOR LOAN GUARANTEE PROGRAMS. ALL
TRANSACTIONS THAT AFFECT THE SUBSIDY FOR LOAN GUARANTEES WILL BE
RECORDED IN THIS ACCOUNT. IT REPRESENTS THE EXPECTED PRESENT VALUE
OF CASH FLOWS TO AND FROM THE GOVERNMENT FROM LOAN GUARANTEES. THE
INITIAL TRANSACTION TRANSFERS THE SUBSIDY MONIES FROM THE PROGRAM
FUND TO THE FINANCING FUND.

SUBSIDIARY

CLASSIFICATION : N NON-GOVERNMENT

DEBIT

CREDIT

ACCOUNT NUMBER : 2190 P

ACCOUNT TITLE : OTHER ACCRUED LIABILITIES

NORMAL BALANCE : CR

DEFINITION : AMOUNTS OF ACCOUNTS PAYABLE NOT OTHERWISE CLASSIFIED ABOVE (CONSISTS
OF OUTSTANDING LIABILITIES FOR UTILITIES, RENTS AND OTHER SERVICES
RENDERED BY GOVERNMENT AND NON-GOVERNMENT ENTITIES FOR WHICH A
RECEIVING REPORT DOCUMENT IS NOT NORMALLY USED).

SUBSIDIARY

CLASSIFICATION : G GOVERNMENT
N NON-GOVERNMENT

| DEBIT | CREDIT |
|--|---|
| TC 055D CANCELLATION OF UNEXPENDED OBLIGATION/UNDELIVERED ORDERS IN EXPIRED ACCOUNTS CONTRA 1011 | TC 018A TRANSFER OF GROSS DELIVERED UNPAID OBLIGATIONS BETWEEN APPROPRIATIONS OR TO OTHER AGENCIES (TRANSFERS IN) CONTRA 1011 |
| TC 182A DISBURSEMENTS - PARTIAL - PREVIOUSLY ACCRUED CONTRA 1012 | TC 050D OBLIGATIONS AND NO DECOMMITMENT OR SIMULTANEOUS FULL DECOMMITMENT (EXCLUSIVE OF PERSONAL SERVICE COSTS) WITH TEST FOR AVAILABILITY OF FUNDS - * (COMPUTER MUST TEST FOR AVAILABILITY OF FUNDS. VALID TRANSACTION MUST BE ACCEPTED IN ALL CASES, BUT IF SUFFICIENT FUNDS TO COVER THE TRANSACTION ARE NOT AVAILABLE IN ACCOUNTS 4611 OR 4612 THE TRANSACTION MUST PRINT OUT ON AN EXCEPTION LISTING FOR IMMEDIATE CORRECTIVE ACTION TO RECOVER WITHIN AVAILABLE BALANCES.) * CONTRA 6101 7402 |
| TC 189A TRAVEL ADVANCES AND EMERGENCY EMPLOYEE PAYMENTS APPLIED (NONDISBURSEMENTS) CONTRA 1411 | TC 053C OBLIGATIONS (WITH SOME ACCRUALS) AND PARTIAL DECOMMITMENT IN THE SAME AMOUNT AS THE OBLIGATION *NOTE: IF A PARTIAL AMOUNT OF A COMMITMENT IS TO BE DECOMMITTED FOR THE SAME AMOUNT AS OBLIGATED UNDER THIS TC, ENTER THE COMMITMENT DOCUMENT REFERENCE CODE AND DOCUMENT NUMBER IN THE "OTHER DOCUMENT" FIELD. CONTRA 6101 |
| TC 192A DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED | TC 08AB ACCRUED BULK ESTIMATE OF TRUST FUND BENEFIT - ACCRUAL NOT PREVIOUSLY |

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ACCOUNT NUMBER : 2200 T

ACCOUNT TITLE : ACCRUED LIABILITIES - PAYROLL AND BENEFITS AND FECA LIABILITY

NORMAL BALANCE : CR

DEFINITION : THESE ACCOUNTS REFLECT ACCRUED FUNDED PAYROLL AND BENEFITS, ACCRUED
UNFUNDED ANNUAL LEAVE AND FECA LIABILITY.

BASIC ACCOUNT

SUBDIVIDED BY : 2210 ACCRUED FUNDED PAYROLL AND BENEFITS
2220 ACCRUED UNFUNDED LIABILITIES

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

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ACCOUNT NUMBER : 2210 S

ACCOUNT TITLE : ACCRUED FUNDED PAYROLL AND BENEFITS

NORMAL BALANCE : CR

DEFINITION : THE ESTIMATED LIABILITY FOR SALARIES AND WAGES OF CIVILIANS AND COMMISSIONED OFFICERS THAT HAVE BEEN EARNED BUT ARE UNPAID AND AMOUNTS OF FUNDED ANNUAL LEAVE, SICK LEAVE, AND OTHER EMPLOYEE BENEFITS WHICH HAVE BEEN EARNED BUT ARE UNPAID. THIS ACCRUAL IS TO BE REVERSED AT THE BEGINNING OF THE SUBSEQUENT ACCOUNTING PERIOD, AND IS SUPPORTED BY THE AGENCY'S PAYROLL SYSTEM FILES.

BASIC ACCOUNT

SUBDIVIDED BY :
2211 ACCRUED FUNDED PAYROLL
2212 ACCRUED FUNDED ANNUAL LEAVE
2213 ACCRUED FUNDED COMPENSATORY LEAVE

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

ACCOUNT NUMBER : 2211 P

ACCOUNT TITLE : ACCRUED FUNDED PAYROLL

NORMAL BALANCE : CR

DEFINITION : THE ESTIMATED LIABILITY FOR SALARIES AND WAGES AND OTHER BENEFITS OF CIVILIANS
AND COMMISSIONED OFFICERS THAT HAVE BEEN EARNED, BUT ARE UNPAID AT THE END OF
THE MONTH.

| DEBIT | CREDIT |
|---|---|
| TC 055D CANCELLATION OF UNEXPENDED OBLIGATION/UNDELIVERED ORDERS IN EXPIRED ACCOUNTS | TC 050D OBLIGATIONS AND NO DECOMMITMENT OR SIMULTANEOUS FULL DECOMMITMENT (EXCLUSIVE OF PERSONAL SERVICE COSTS) WITH TEST FOR AVAILABILITY OF FUNDS - * (COMPUTER MUST TEST FOR AVAILABILITY OF FUNDS. VALID TRANSACTION MUST BE ACCEPTED IN ALL CASES, BUT IF SUFFICIENT FUNDS TO COVER THE TRANSACTION ARE NOT AVAILABLE IN ACCOUNTS 4611 OR 4612 THE TRANSACTION MUST PRINT OUT ON AN EXCEPTION LISTING FOR IMMEDIATE CORRECTIVE ACTION TO RECOVER WITHIN AVAILABLE BALANCES.) * |
| CONTRA 1011 | CONTRA 6101 7402 |
| TC 182A DISBURSEMENTS - PARTIAL - PREVIOUSLY ACCRUED | TC 052A ESTIMATED OBLIGATIONS AND ACCRUED (PROJECTION) UNPAID PERSONAL SERVICES COSTS AND RELATED BENEFITS |
| CONTRA 1012 | CONTRA 6101 |
| TC 189A TRAVEL ADVANCES AND EMERGENCY EMPLOYEE PAYMENTS APPLIED (NONDISBURSEMENTS) | TC 053C OBLIGATIONS (WITH SOME ACCRUALS) AND PARTIAL DECOMMITMENT IN THE SAME AMOUNT AS THE OBLIGATION |
| | *NOTE: IF A PARTIAL AMOUNT OF A COMMITMENT IS TO BE DECOMMITTED FOR THE SAME AMOUNT AS OBLIGATED UNDER THIS TC, ENTER THE COMMITMENT DOCUMENT REFERENCE CODE AND DOCUMENT NUMBER IN THE "OTHER DOCUMENT" FIELD. |
| CONTRA 1411 | CONTRA 6101 |
| TC 192A DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED | TC 192E DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED |
| CONTRA 1012 | CONTRA 6105 |
| TC 192B DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED | TC 28DA TRANSFER OF ACCOUNTS PAYABLE AND ACCRUED LIABILITIES BETWEEN ACCOUNTING POINTS - RECEIVING POINT |

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CONTRA 6105

| CONTRA 1943

TC 285A TRANSFER OF ACCOUNTS PAYABLE AND ACCRUED LIABILITIES BETWEEN

|

ACCOUNTING POINTS - SENDING POINT

|

CONTRA 1933

|

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ACCOUNT NUMBER : 2212 P

ACCOUNT TITLE : ACCRUED FUNDED ANNUAL LEAVE

NORMAL BALANCE : CR

DEFINITION : THE LIABILITY FOR ACCUMULATED CIVILIAN ANNUAL LEAVE AND COMMISSIONED
OFFICER MILITARY LEAVE WHEN SPECIFICALLY AUTHORIZED BY LAW TO REPORT
THE ACCRUAL AS OBLIGATIONS ARE INCURRED.

| DEBIT | | CREDIT | |
|--|--|--|--|
| TC 183C DISBURSEMENTS - PAYROLLS - NOT PREVIOUSLY OBLIGATED OR ACCRUED | | TC 096B ACCRUED LEAVE EARNED/LIABILITY TO PAY | |
| * THIS ENTRY USED WHEN ESTIMATED PAYROLL OBLIGATIONS ARE REVERSED | | | |
| AND NEW ESTIMATES FOR BALANCE OF MONTH ARE SEPARATELY ESTABLISHED * | | | |
| CONTRA 1013 6101 | | CONTRA 6101 | |
| | | TC 097B TRANSFER OF LEAVE BALANCES IN (+) OR OUT (-) | |
| | | CONTRA 6101 | |

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ACCOUNT NUMBER : 2213 P

ACCOUNT TITLE : ACCRUED FUNDED COMPENSATORY LEAVE

NORMAL BALANCE : CR

DEFINITION : THE ESTIMATED LIABILITY WHICH WILL BE PAID TO EMPLOYEES FOR
COMPENSATORY LEAVE FROM FUNDS SPECIFICALLY AUTHORIZED BY LAW.

| DEBIT | | CREDIT | |
|--|--|--|--|
| TC 183C DISBURSEMENTS - PAYROLLS - NOT PREVIOUSLY OBLIGATED OR ACCRUED | | TC 096B ACCRUED LEAVE EARNED/LIABILITY TO PAY | |
| * THIS ENTRY USED WHEN ESTIMATED PAYROLL OBLIGATIONS ARE REVERSED | | | |
| AND NEW ESTIMATES FOR BALANCE OF MONTH ARE SEPARATELY ESTABLISHED * | | | |
| CONTRA 1013 6101 | | CONTRA 6101 | |
| | | TC 097B TRANSFER OF LEAVE BALANCES IN (+) OR OUT (-) | |
| | | CONTRA 6101 | |

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PAGE 177

ACCOUNT NUMBER : 2220 S

ACCOUNT TITLE : ACCRUED UNFUNDED LIABILITIES

NORMAL BALANCE : CR

DEFINITION : THE AMOUNT OF UNFUNDED LIABILITIES EXPECTED TO BE PAID FROM FUTURE
YEARS' APPROPRIATIONS. INCLUDES ACCUMULATED ANNUAL LEAVE AND
COMPENSATORY LEAVE WHICH HAVE BEEN EARNED AND ARE PAYABLE TO
CIVILIANS AND COMMISSIONED OFFICERS FROM ALL APPROPRIATIONS/FUNDS
EXCEPT THOSE SPECIFICALLY AUTHORIZED BY LAW TO RECORD ACCRUED LEAVE
EARNED AS A FUNDED LIABILITY. ALSO INCLUDES ANY ACCRUED UNFUNDED
FECA LIABILITY.

BASIC ACCOUNT

SUBDIVIDED BY :
2221 ACCRUED UNFUNDED ANNUAL LEAVE
2222 ACCRUED UNFUNDED COMPENSATORY LEAVE
2225 ACCRUED UNFUNDED FECA LIABILITY

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

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ACCOUNT NUMBER : 2221 P

ACCOUNT TITLE : ACCRUED UNFUNDED ANNUAL LEAVE

NORMAL BALANCE : CR

DEFINITION : THE UNFUNDED LIABILITY FOR ACCUMULATED CIVILIAN ANNUAL LEAVE AND COMMISSIONED
OFFICER MILIARY LEAVE THAT IS EARNED BUT UNPAID AT THE CLOSE OF THE ACCOUNTING
PERIOD.

| DEBIT | | CREDIT | |
|--|--|--|--|
| TC 183A DISBURSEMENTS - PAYROLLS - NOT PREVIOUSLY OBLIGATED OR ACCRUED | | TC 052B ESTIMATED OBLIGATIONS AND ACCRUED (PROJECTION) UNPAID PERSONAL | |
| | | SERVICES COSTS AND RELATED BENEFITS | |
| * THIS ENTRY USED WHEN ESTIMATED PAYROLL OBLIGATIONS ARE REVERSED | | | |
| AND NEW ESTIMATES FOR BALANCE OF MONTH ARE SEPARATELY ESTABLISHED * | | | |
| CONTRA 1013 5790 6904 | | CONTRA 6904 | |
| | | TC 096A ACCRUED LEAVE EARNED/LIABILITY TO PAY | |
| | | CONTRA 6904 | |
| | | TC 097A TRANSFER OF LEAVE BALANCES IN (+) OR OUT (-) | |
| | | CONTRA 7400 | |

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PAGE 179

ACCOUNT NUMBER : 2222 P

ACCOUNT TITLE : ACCRUED UNFUNDED COMPENSATORY LEAVE

NORMAL BALANCE : CR

DEFINITION : THE ESTIMATE OF UNFUNDED LIABILITY FOR COMPENSATORY LEAVE EARNED BY
EMPLOYEES BUT UNPAID AT THE CLOSE OF THE ACCOUNTING PERIOD.

| DEBIT | | CREDIT | |
|--|--|--|--|
| TC 183A DISBURSEMENTS - PAYROLLS - NOT PREVIOUSLY OBLIGATED OR ACCRUED | | TC 096A ACCRUED LEAVE EARNED/LIABILITY TO PAY | |
| * THIS ENTRY USED WHEN ESTIMATED PAYROLL OBLIGATIONS ARE REVERSED | | | |
| AND NEW ESTIMATES FOR BALANCE OF MONTH ARE SEPARATELY ESTABLISHED * | | | |
| CONTRA 1013 5790 6904 | | CONTRA 6904 | |
| | | TC 097A TRANSFER OF LEAVE BALANCES IN (+) OR OUT (-) | |
| | | CONTRA 7400 | |

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PAGE 180

ACCOUNT NUMBER : 2225 P

ACCOUNT TITLE : ACCRUED UNFUNDED FECA LIABILITY

NORMAL BALANCE : CR

DEFINITION : THE AMOUNT DUE TO DEPARTMENT OF LABOR FOR PAYMENTS MADE FOR FEDERAL
EMPLOYEES' COMPENSATION ACT (FECA) LIABILITIES.

SUBSIDIARY

CLASSIFICATION : G GOVERNMENT

| DEBIT | | CREDIT | |
|---|--|---|--|
| TC 050J OBLIGATIONS AND NO DECOMMITMENT OR SIMULTANEOUS FULL DECOMMITMENT | | TC 10DA UNFUNDED FECA "CHARGEBACKS" RECEIVED FROM DOL | |
| (EXCLUSIVE OF PERSONAL SERVICE COSTS) WITH TEST FOR AVAILABILITY OF | | | |
| FUNDS - * (COMPUTER MUST TEST FOR AVAILABILITY OF FUNDS. VALID | | | |
| TRANSACTION MUST BE ACCEPTED IN ALL CASES, BUT IF SUFFICIENT FUNDS | | | |
| TO COVER THE TRANSACTION ARE NOT AVAILABLE IN ACCOUNTS 4611 OR 4612 | | | |
| THE TRANSACTION MUST PRINT OUT ON AN EXCEPTION LISTING FOR IMMEDIATE | | | |
| CORRECTIVE ACTION TO RECOVER WITHIN AVAILABLE BALANCES.) * | | | |
| CONTRA 7401 | | CONTRA 6906 7401 | |

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PAGE 181

ACCOUNT NUMBER : 2300 T

ACCOUNT TITLE : UNEARNED REVENUE (ADVANCES)

NORMAL BALANCE : CR

DEFINITION : PAYMENTS RECEIVED FOR GOODS OR SERVICES NOT AS YET DELIVERED.

BASIC ACCOUNT

SUBDIVIDED BY : 2310 ADVANCES FROM OTHERS
 2320 DEFERRED CREDITS

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

PAGE 182

ACCOUNT NUMBER : 2310 S

ACCOUNT TITLE : ADVANCES FROM OTHERS

NORMAL BALANCE : CR

DEFINITION : THE BALANCE OF AMOUNTS ADVANCED BY OTHER FEDERAL AND NON-FEDERAL ENTITIES FOR
GOODS AND SERVICES TO BE FURNISHED.

BASIC ACCOUNT

SUBDIVIDED BY :
2311 ADVANCES FROM FEDERAL AGENCIES FOR DISBURSEMENT THROUGH MANAGEMENT FUNDS
2312 ADVANCES FROM FEDERAL AGENCIES BY NON-EXPENDITURE TRANSFER
2313 ADVANCES - ALL OTHER
2314 ADVANCES - ESTIMATED ACCRUALS
2315 ADVANCES - THROUGH THIRD-PARTY DRAFTS

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

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POSTED GENERAL LEDGER ACCOUNTS

PAGE 183

ACCOUNT NUMBER : 2311 P

ACCOUNT TITLE : ADVANCES FROM FEDERAL AGENCIES FOR DISBURSEMENT THROUGH MANAGEMENT FUNDS

NORMAL BALANCE : CR

DEFINITION : THE LIABILITY FOR THE BALANCE OF FUNDS ADVANCED FROM AGENCY APPROPRIATIONS TO
COVER WITHDRAWALS OR ISSUANCE OF CHECKS UNDER A TIMING OF PAYMENTS PLAN FINANCED
THROUGH A MANAGEMENT FUND.

SUBSIDIARY

CLASSIFICATION : G GOVERNMENT

| DEBIT | | CREDIT | |
|---|--|--|--|
| TC 085A GRANTS MANAGEMENT FUND (FOR ACTUAL MONTHLY/QUARTERLY OR FINAL | | TC 243A ADVANCES RECEIVED FROM OTHER FEDERAL AGENCIES UNDER LETTER OF CREDIT | |
| EXPENDITURE REPORTS FROM GRANTEE FINANCED THROUGH TIMING OF PAYMENTS | | | |
| ACTIVITIES) | | | |
| CONTRA 1413 | | CONTRA 1015 | |

ACCOUNT NUMBER : 2312 P

ACCOUNT TITLE : ADVANCES FROM FEDERAL AGENCIES BY NON-EXPENDITURE TRANSFER

NORMAL BALANCE : CR

DEFINITION : THE LIABILITY FOR ADVANCES RECEIVED BY SF-1151 TRANSFER FROM
GOVERNMENT AGENCIES FOR WHICH GOODS OR SERVICES HAVE NOT BEEN
FURNISHED.

SUBSIDIARY

CLASSIFICATION : G GOVERNMENT

| DEBIT | | CREDIT | |
|---|--|--|--|
| TC 050G OBLIGATIONS AND NO DECOMMITMENT OR SIMULTANEOUS FULL DECOMMITMENT (EXCLUSIVE OF PERSONAL SERVICE COSTS) WITH TEST FOR AVAILABILITY OF FUNDS - * (COMPUTER MUST TEST FOR AVAILABILITY OF FUNDS. VALID TRANSACTION MUST BE ACCEPTED IN ALL CASES, BUT IF SUFFICIENT FUNDS TO COVER THE TRANSACTION ARE NOT AVAILABLE IN ACCOUNTS 4611 OR 4612 THE TRANSACTION MUST PRINT OUT ON AN EXCEPTION LISTING FOR IMMEDIATE CORRECTIVE ACTION TO RECOVER WITHIN AVAILABLE BALANCES.) * | | TC 010A TRANSFERS FROM OTHER AGENCIES OR DEPARTMENTS | |
| CONTRA 5200 | | CONTRA 1011 | |
| TC 052D ESTIMATED OBLIGATIONS AND ACCRUED (PROJECTION) UNPAID PERSONAL SERVICES COSTS AND RELATED BENEFITS | | TC 192N DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED | |
| CONTRA 5200 | | CONTRA 5100 5200 | |
| TC 053F OBLIGATIONS (WITH SOME ACCRUALS) AND PARTIAL DECOMMITMENT IN THE SAME AMOUNT AS THE OBLIGATION | | TC 236E COLLECTIONS - REFUNDS AND AUDIT DISALLOWANCES BILLED | |
| *NOTE: IF A PARTIAL AMOUNT OF A COMMITMENT IS TO BE DECOMMITTED FOR THE SAME AMOUNT AS OBLIGATED UNDER THIS TC, ENTER THE COMMITMENT DOCUMENT REFERENCE CODE AND DOCUMENT NUMBER IN THE "OTHER DOCUMENT" FIELD. | | | |
| CONTRA 5200 | | CONTRA 5100 5200 | |
| TC 080D ESTIMATED ACCRUALS - PARTIAL - (CONSTRUCTIVE RECEIPT UNDER CONTRACTS AND GRANTS) (NOT FINANCED BY ADVANCE PAYMENTS) | | TC 236F COLLECTIONS - REFUNDS AND AUDIT DISALLOWANCES BILLED | |
| CONTRA 5200 | | CONTRA 5100 5200 | |
| TC 081D RECEIVING REPORTS - PARTIAL (FOR MATERIALS OR SERVICES ACTUALLY | | | |

| | |
|--|--|
| RECEIVED) - (NOT FINANCED BY ADVANCE PAYMENTS) | |
| CONTRA 5100 5200 | |

| | |
|---|--|
| TC 082D ESTIMATED MONTHLY ACCRUALS (CONSTRUCTIVE RECEIPT) FOR ESTIMATED | |
| PAYMENTS OF CONTRACTORS/GRANTEES UNDER AWARDS FINANCED THROUGH OTHER | |
| FEDERAL AGENCIES FOR LETTERS OF CREDIT AND TIMING OF PAYMENT | |
| ACTIVITIES | |
| CONTRA 5200 | |

| | |
|--|--|
| TC 084D ACTUAL REPORTS OF EXPENDITURE (MONTHLY/QUARTERLY) FOR AWARDS | |
| FINANCED THROUGH OTHER FEDERAL AGENCIES INCLUDING THE GRANTS | |
| MANAGEMENT FUND-PMS FOR LETTERS OF CREDIT OR TIMING OF PAYMENTS | |
| ACTIVITIES | |
| CONTRA 5200 | |

| | |
|---|--|
| TC 086D ESTIMATED MONTHLY ACCRUALS (CONSTRUCTIVE RECEIPT) FOR AWARDS TO | |
| NON-FEDERAL AGENCIES FINANCED THROUGH LETTERS-OF-CREDIT | |
| CONTRA 5200 | |

| | |
|---|--|
| TC 087D ACTUAL REPORTS OF EXPENDITURE (MONTHLY/QUARTERLY) - FOR AWARDS TO | |
| NON-FEDERAL AGENCIES FINANCED THROUGH LETTERS OF CREDIT | |
| CONTRA 5100 5200 | |

| | |
|--|--|
| TC 088D ESTIMATED ACCRUALS - PARTIAL - CONSTRUCTIVE RECEIPTS - (FOR GOODS OR | |
| SERVICES PROVIDED UNDER ADVANCE PAYMENTS) OTHER THAN BY LETTER OF | |
| CREDIT | |
| CONTRA 5200 | |

| | |
|---|--|
| TC 089D RECEIVING REPORTS - PARTIAL - (FOR EQUIPMENT, SUPPLIES, OR SERVICES | |
| PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN BY LETTER OF CREDIT - | |
| WHICH WERE NOT SPECIFICALLY OBLIGATED OR COMMITTED | |
| CONTRA 5100 5200 | |

| | |
|---|--|
| TC 090D RECEIVING REPORTS - PARTIAL - (FOR EQUIPMENT, SUPPLIES, OR SERVICES | |
| PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN BY LETTER OF CREDIT - | |
| WHICH WERE PREVIOUSLY OBLIGATED) | |
| CONTRA 5100 5200 | |

| | |
|--|--|
| TC 091H RECEIVING REPORTS - FINAL - (NOT FINANCED BY ADVANCE PAYMENTS) | |
| CONTRA 5100 5200 | |

| | |
|---|--|
| TC 092H FINAL - ACTUAL REPORTS OF EXPENDITURE FOR AWARDS FINANCED THROUGH | |
|---|--|

| | |
|--|--|
| GRANTS MANAGEMENT FUNDS | |
| CONTRA 5200 | |
| | |
| TC 094H FINAL - ACTUAL REPORTS OF EXPENDITURE FOR AWARDS TO NON-FEDERAL | |
| AGENCIES FINANCED THROUGH LETTERS OF CREDIT | |
| CONTRA 5100 5200 | |
| | |
| TC 095H RECEIVING REPORTS - FINAL (FOR EQUIPMENT, SUPPLIES, OR SERVICES | |
| PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN LETTER OF CREDIT) | |
| CONTRA 5100 5200 | |
| | |
| TC 098D ESTIMATED MONTHLY ACCRUALS (CONSTRUCTIVE RECEIPTS) - FOR ESTIMATED | |
| UNPAID LIABILITIES OF CONTRACTOR/GRANTEES UNDER AWARDS FINANCED | |
| THROUGH OTHER FEDERAL AGENCIES | |
| CONTRA 5200 | |
| | |
| TC 130A TO RECORD SALES AND INCOME FINANCED BY ADVANCES THAT HAVE NOT BEEN | |
| PREVIOUSLY RECORDED WITH THE OBLIGATION/ EXPENDITURE TRANSACTIONS ON | |
| REIMBURSABLE ITEMS | |
| CONTRA 5100 5200 5903 | |
| | |
| TC 181D DISBURSEMENTS - PARTIAL - NOT PREVIOUSLY ACCRUED | |
| | |
| * (THIS ENTRY USED WHEN MONTHLY INVENTORY OF ACCRUAL IS REVERSED AT | |
| THE BEGINNING OF EACH MONTH) - UNDER TC 080 * | |
| CONTRA 5100 5200 | |
| | |
| TC 183F DISBURSEMENTS - PAYROLLS - NOT PREVIOUSLY OBLIGATED OR ACCRUED | |
| | |
| * THIS ENTRY USED WHEN ESTIMATED PAYROLL OBLIGATIONS ARE REVERSED | |
| AND NEW ESTIMATES FOR BALANCE OF MONTH ARE SEPARATELY ESTABLISHED * | |
| CONTRA 5200 | |
| | |
| TC 190D DISBURSEMENT - FINAL - NOT PREVIOUSLY OBLIGATED OR ACCRUED | |
| CONTRA 5100 5200 | |
| | |
| TC 191H DISBURSEMENT - FINAL - NOT PREVIOUSLY ACCRUED | |
| CONTRA 5100 5200 | |
| | |
| TC 1920 DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED | |

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CONTRA 5100 5200

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ACCOUNT NUMBER : 2313 P

ACCOUNT TITLE : ADVANCES - ALL OTHER

NORMAL BALANCE : CR

DEFINITION : THE LIABILITY FOR THE BALANCE OF FUNDS ADVANCED BY GOVERNMENT AND
 NON- GOVERNMENT ENTITIES, OTHER THAN BY NON-EXPENDITURE TRANSFER OR
 TO BE DISBURSED UNDER A TIMING OF PAYMENTS PLAN, FOR GOODS AND
 SERVICES TO BE FURNISHED.

SUBSIDIARY

CLASSIFICATION : G GOVERNMENT
 N NON-GOVERNMENT

| DEBIT | CREDIT |
|---|--|
| TC 050H OBLIGATIONS AND NO DECOMMITMENT OR SIMULTANEOUS FULL DECOMMITMENT (EXCLUSIVE OF PERSONAL SERVICE COSTS) WITH TEST FOR AVAILABILITY OF FUNDS - * (COMPUTER MUST TEST FOR AVAILABILITY OF FUNDS. VALID TRANSACTION MUST BE ACCEPTED IN ALL CASES, BUT IF SUFFICIENT FUNDS TO COVER THE TRANSACTION ARE NOT AVAILABLE IN ACCOUNTS 4611 OR 4612 THE TRANSACTION MUST PRINT OUT ON AN EXCEPTION LISTING FOR IMMEDIATE CORRECTIVE ACTION TO RECOVER WITHIN AVAILABLE BALANCES.) * | TC 023A ESTABLISHMENT OF RECEIVABLE/PAYABLE UNDER CONSOLIDATED WORKING FUNDS WHEN AGREEMENT IS NOT FULLY FUNDED (IGA) |
| CONTRA 5200 | CONTRA 1314 |
| TC 052E ESTIMATED OBLIGATIONS AND ACCRUED (PROJECTION) UNPAID PERSONAL SERVICES COSTS AND RELATED BENEFITS | TC 145A ACCOUNTS RECEIVABLE - ADVANCES AND REIMBURSEMENTS - BILLED TO FEDERAL AGENCIES - FOR UNEARNED INCOME |
| CONTRA 5200 | CONTRA 1311 |
| TC 053G OBLIGATIONS (WITH SOME ACCRUALS) AND PARTIAL DECOMMITMENT IN THE SAME AMOUNT AS THE OBLIGATION | TC 192P DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED |
| *NOTE: IF A PARTIAL AMOUNT OF A COMMITMENT IS TO BE DECOMMITTED FOR THE SAME AMOUNT AS OBLIGATED UNDER THIS TC, ENTER THE COMMITMENT DOCUMENT REFERENCE CODE AND DOCUMENT NUMBER IN THE "OTHER DOCUMENT" FIELD. | |
| CONTRA 5200 | CONTRA 5100 5200 |
| TC 080E ESTIMATED ACCRUALS - PARTIAL - (CONSTRUCTIVE RECEIPT UNDER CONTRACTS | TC 238A COLLECTION OF ADVANCES FOR CONSOLIDATED WORKING FUND, MANAGEMENT, |

| | |
|--|---------------------|
| AND GRANTS) (NOT FINANCED BY ADVANCE PAYMENTS) | AND REVOLVING FUNDS |
| CONTRA 5200 | CONTRA 1015 |

| | |
|---|---|
| TC 081E RECEIVING REPORTS - PARTIAL (FOR MATERIALS OR SERVICES ACTUALLY RECEIVED) - (NOT FINANCED BY ADVANCE PAYMENTS) | TC 306A THIRD-PARTY DRAFTS ISSUED BY ANOTHER AGENCY |
| CONTRA 5100 5200 | CONTRA 1012 |

| | |
|---|--|
| TC 082E ESTIMATED MONTHLY ACCRUALS (CONSTRUCTIVE RECEIPT) FOR ESTIMATED PAYMENTS OF CONTRACTORS/GRANTEES UNDER AWARDS FINANCED THROUGH OTHER FEDERAL AGENCIES FOR LETTERS OF CREDIT AND TIMING OF PAYMENT ACTIVITIES | |
| CONTRA 5200 | |

| | |
|---|--|
| TC 084E ACTUAL REPORTS OF EXPENDITURE (MONTHLY/QUARTERLY) FOR AWARDS FINANCED THROUGH OTHER FEDERAL AGENCIES INCLUDING THE GRANTS MANAGEMENT FUND-PMS FOR LETTERS OF CREDIT OR TIMING OF PAYMENTS ACTIVITIES | |
| CONTRA 5200 | |

| | |
|--|--|
| TC 086E ESTIMATED MONTHLY ACCRUALS (CONSTRUCTIVE RECEIPT) FOR AWARDS TO NON-FEDERAL AGENCIES FINANCED THROUGH LETTERS-OF-CREDIT | |
| CONTRA 5200 | |

| | |
|--|--|
| TC 087E ACTUAL REPORTS OF EXPENDITURE (MONTHLY/QUARTERLY) - FOR AWARDS TO NON-FEDERAL AGENCIES FINANCED THROUGH LETTERS OF CREDIT | |
| CONTRA 5100 5200 | |

| | |
|---|--|
| TC 088E ESTIMATED ACCRUALS - PARTIAL - CONSTRUCTIVE RECEIPTS - (FOR GOODS OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS) OTHER THAN BY LETTER OF CREDIT | |
| CONTRA 5200 | |

| | |
|---|--|
| TC 089E RECEIVING REPORTS - PARTIAL - (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN BY LETTER OF CREDIT - WHICH WERE NOT SPECIFICALLY OBLIGATED OR COMMITTED | |
| CONTRA 5100 5200 | |

| | |
|---|--|
| TC 090E RECEIVING REPORTS - PARTIAL - (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN BY LETTER OF CREDIT - WHICH WERE PREVIOUSLY OBLIGATED) | |
|---|--|

CONTRA 5100 5200 |

TC 091I RECEIVING REPORTS - FINAL - (NOT FINANCED BY ADVANCE PAYMENTS) |

CONTRA 5100 5200 |

TC 092I FINAL - ACTUAL REPORTS OF EXPENDITURE FOR AWARDS FINANCED THROUGH
GRANTS MANAGEMENT FUNDS |

CONTRA 5200 |

TC 094I FINAL - ACTUAL REPORTS OF EXPENDITURE FOR AWARDS TO NON-FEDERAL
AGENCIES FINANCED THROUGH LETTERS OF CREDIT |

CONTRA 5100 5200 |

TC 095I RECEIVING REPORTS - FINAL (FOR EQUIPMENT, SUPPLIES, OR SERVICES
PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN LETTER OF CREDIT) |

CONTRA 5100 5200 |

TC 098E ESTIMATED MONTHLY ACCRUALS (CONSTRUCTIVE RECEIPTS) - FOR ESTIMATED
UNPAID LIABILITIES OF CONTRACTOR/GRANTEES UNDER AWARDS FINANCED
THROUGH OTHER FEDERAL AGENCIES |

CONTRA 5200 |

TC 130B TO RECORD SALES AND INCOME FINANCED BY ADVANCES THAT HAVE NOT BEEN
PREVIOUSLY RECORDED WITH THE OBLIGATION/ EXPENDITURE TRANSACTIONS ON
REIMBURSABLE ITEMS |

CONTRA 5100 5200 5903 |

TC 181E DISBURSEMENTS - PARTIAL - NOT PREVIOUSLY ACCRUED |* (THIS ENTRY USED WHEN MONTHLY INVENTORY OF ACCRUAL IS REVERSED AT
THE BEGINNING OF EACH MONTH) - UNDER TC 080 * |

CONTRA 5100 5200 |

TC 183G DISBURSEMENTS - PAYROLLS - NOT PREVIOUSLY OBLIGATED OR ACCRUED |* THIS ENTRY USED WHEN ESTIMATED PAYROLL OBLIGATIONS ARE REVERSED
AND NEW ESTIMATES FOR BALANCE OF MONTH ARE SEPARATELY ESTABLISHED * |

CONTRA 5200 |

TC 190E DISBURSEMENT - FINAL - NOT PREVIOUSLY OBLIGATED OR ACCRUED |

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CONTRA 5100 5200

|

TC 191I DISBURSEMENT - FINAL - NOT PREVIOUSLY ACCRUED

|

CONTRA 5100 5200

|

TC 192Q DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED

|

CONTRA 5100 5200

|

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ACCOUNT NUMBER : 2314 P

ACCOUNT TITLE : ADVANCES - ESTIMATED ACCRUALS

NORMAL BALANCE : DR

DEFINITION : ESTIMATED VALUE OF PERFORMANCE BY THE AGENCY UNDER THE VARIOUS
PROGRAMS FINANCED BY ADVANCE PAYMENTS FROM OTHERS. THIS ACCRUAL
WILL BE REDUCED AS ACTUAL PERFORMANCE IS OFFSET AGAINST THE ACTUAL
ADVANCE.

SUBSIDIARY

CLASSIFICATION : G GOVERNMENT
N NON-GOVERNMENT

| DEBIT | | CREDIT |
|---|--|--------|
| TC 083A GRANTS MANAGEMENT FUND (MONTHLY ESTIMATED ACCRUALS) FOR ESTIMATED | | |
| PAYMENTS OF CONTRACTORS/GRANTEES UNDER AWARDS FINANCED THROUGH | | |
| LETTERS OF CREDIT AND TIMING OF PAYMENTS ACTIVITIES | | |
| CONTRA 1418 | | |

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ACCOUNT NUMBER : 2315 P

ACCOUNT TITLE : ADVANCES - THROUGH THIRD-PARTY DRAFTS

NORMAL BALANCE : CR

DEFINITION : THE LIABILITY FOR THIRD-PART DRAFTS ISSUED FOR IMPREST FUND TYPE
TRANSACTIONS THAT ARE TO BE PAID BY A THIRD-PARTY DRAFT VENDOR.

SUBSIDIARY

CLASSIFICATION : N NON-GOVERNMENT

| DEBIT | | CREDIT | |
|--|--|--|--|
| TC 305A PAYMENTS TO THIRD-PARTY DRAFT VENDORS FOR THIRD-PARTY DRAFTS HONORED | | TC 304A THIRD-PARTY DRAFTS ISSUED | |
| CONTRA 1012 | | CONTRA 1012 | |
| | | TC 307A THIRD-PARTY DRAFTS ISSUED FOR ANOTHER AGENCY | |
| | | CONTRA 1314 | |

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ACCOUNT NUMBER : 2320 P

ACCOUNT TITLE : DEFERRED CREDITS

NORMAL BALANCE : CR

DEFINITION : REVENUE (OR INCOME) RECEIVED BUT NOT YET EARNED. IN HHS THIS
INCLUDES THE AMOUNT OF PREMIUM REALIZED ON INVESTMENTS SOLD
GOVERNMENT AND NON-GOVERNMENT ENTITIES WHICH WILL BE AMORTIZED IN
SUBSEQUENT PERIODS.

SUBSIDIARY

CLASSIFICATION : G GOVERNMENT
N NON-GOVERNMENT

| DEBIT | | CREDIT |
|--|--|--------|
| TC 142A AMORTIZATION OF DEFERRED CREDITS | | |
| CONTRA 5903 | | |

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ACCOUNT NUMBER : 2400 P

ACCOUNT TITLE : LIABILITY FOR DEPOSIT FUNDS AND SUSPENSE ACCOUNTS AND UNRECONCILED
CASH BALANCES

NORMAL BALANCE : DR

DEFINITION : AMOUNTS IN DEPOSIT FUNDS, SUSPENSE ACCOUNTS AND UNDEPOSITED
COLLECTIONS, INCLUDING BUDGET CLEARING ACCOUNTS AWAITING DISPOSITION
OR RECLASSIFICATION. FOR HHS, THE ACCOUNT ALSO CONTAINS ANY
UNRESOLVED DIFFERENCES IN AGENCY FUND BALANCES AND THAT REPORTED BY
TREASURY AT YEAR-END.

SUBSIDIARY
CLASSIFICATION : N NON-GOVERNMENT

| DEBIT | CREDIT |
|-------|--|
| | TC 067A RECORDING OF UNDEPOSITED COLLECTIONS AT END OF ACCOUNTING PERIOD |
| | CONTRA 1110 |
| | TC 241A DEPOSIT AND SUSPENSE ACCOUNTS FOR DEDUCTIONS FOR TAXES, SAVINGS |
| | BONDS, AND OTHER TRANSACTIONS |
| | CONTRA 1016 |
| | TC 266A FOR MONIES RECEIVABLE ON DISPOSITION OF FIXED PROPERTY "WHERE THE |
| | FUNDS WILL BE USED AT A LATER TIME TO PURCHASE REPLACEMENTS" |
| | CONTRA 1311 |
| | TC 451A TO RECORD DIFFERENCE BETWEEN AGENCY FUND BALANCE AND AMOUNT REPORTED |
| | BY TREASURY AT YEAR-END |
| | CONTRA 1011 |

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ACCOUNT NUMBER : 2500 T

ACCOUNT TITLE : DEBT

NORMAL BALANCE : CR

DEFINITION : AGENCY LIABILITY IN THE FORM OF NOTES PAYABLE AND OTHER BORROWING
AGREEMENTS.

BASIC ACCOUNT

SUBDIVIDED BY :
2510 PRINCIPAL PAYABLE TO TREASURY
2520 BORROWING FROM FEDERAL FINANCING BANK (FFB)
2530 SECURITIES ISSUED BY FEDERAL AGENCIES UNDER GENERAL AND SPECIAL FINANCING
2540 PARTICIPATION CERTIFICATES
2590 OTHER DEBT

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

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ACCOUNT NUMBER : 2510 S

ACCOUNT TITLE : PRINCIPAL PAYABLE TO TREASURY

NORMAL BALANCE : CR

DEFINITION : THE AMOUNT OF LOAN PRINCIPAL PAYABLE TO TREASURY.

BASIC ACCOUNT

SUBDIVIDED BY :
2511 PRINCIPAL PAYABLE TO TREASURY - BORROWING
2512 PRINCIPAL PAYABLE TO TREASURY - REPAYMENT

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

ACCOUNT NUMBER : 2511 P

ACCOUNT TITLE : PRINCIPAL PAYABLE TO TREASURY - BORROWING

NORMAL BALANCE : CR

DEFINITION : THE AMOUNT OF LOAN PRINCIPAL BORROWED FROM THE TREASURY. REPAYMENTS OF THIS
BORROWING IS RECORDED IN ACCOUNT 2512.

SUBSIDIARY
CLASSIFICATION : N NON-GOVERNMENT

| DEBIT | | CREDIT | |
|-------|--|--------|--|
| | | | TC 02AA EXERCISE BORROWING AUTHORITY FROM TREASURY (PUBLIC DEBT) AND FEDERAL |
| | | | FINANCING BANK (AGENCY DEBT) |
| | | | CONTRA 1011 |

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ACCOUNT NUMBER : 2512 P

ACCOUNT TITLE : PRINCIPAL PAYABLE TO TREASURY - REPAYMENT

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT OF LOAN PRINCIPAL REPAYED ON BORROWING FROM THE TREASURY.

| DEBIT | | CREDIT |
|--|--|--------|
| TC 19BA REPAYMENT OF BORROWING AUTHORITY FROM TREASURY (PUBLIC DEBT) AND | | |
| FEDERAL FINANCING BANK (AGENCY DEBT) | | |
| CONTRA 1011 | | |

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ACCOUNT NUMBER : 2520 S

ACCOUNT TITLE : BORROWING FROM FEDERAL FINANCING BANK (FFB)

NORMAL BALANCE : CR

DEFINITION : AMOUNTS BORROWED FROM THE FFB.

BASIC ACCOUNT

SUBDIVIDED BY : 2521 BORROWING FROM FEDERAL FINANCING BANK (FFB) - BORROWING
 2522 BORROWING FROM FEDERAL FINANCING BANK (FFB) - REPAYMENT

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

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ACCOUNT NUMBER : 2521 P

ACCOUNT TITLE : BORROWING FROM FEDERAL FINANCING BANK (FFB) - BORROWING

NORMAL BALANCE : CR

DEFINITION : THE PRINCIPAL AMOUNT BORROWED FROM THE FFB. REPAYMENT OF THIS BORROWING IS
RECORDED IN ACCOUNT 2522.

SUBSIDIARY

CLASSIFICATION : N NON-GOVERNMENT

DEBIT

CREDIT

| | |
|--|--|
| | TC 02AA EXERCISE BORROWING AUTHORITY FROM TREASURY (PUBLIC DEBT) AND FEDERAL |
| | FINANCING BANK (AGENCY DEBT) |
| | CONTRA 1011 |

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ACCOUNT NUMBER : 2522 P

ACCOUNT TITLE : BORROWING FROM FEDERAL FINANCING BANK (FFB) - REPAYMENT

NORMAL BALANCE : DR

DEFINITION : THE PRINCIPAL AMOUNT REPAID ON BORROWING FROM THE FFB.

| DEBIT | | CREDIT |
|--|--|--------|
| TC 19BA REPAYMENT OF BORROWING AUTHORITY FROM TREASURY (PUBLIC DEBT) AND | | |
| FEDERAL FINANCING BANK (AGENCY DEBT) | | |
| CONTRA 1011 | | |

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POSTED GENERAL LEDGER ACCOUNTS

PAGE 203

ACCOUNT NUMBER : 2530 S

ACCOUNT TITLE : SECURITIES ISSUED BY FEDERAL AGENCIES UNDER GENERAL AND SPECIAL
FINANCING AUTHORITY, NET

NORMAL BALANCE : CR

DEFINITION : BORROWINGS ISSUED TO THE PUBLIC UNDER GENERAL AND SPECIAL FINANCING
AUTHORITY, NET OF PREMIUMS OR DISCOUNTS.

BASIC ACCOUNT

SUBDIVIDED BY : 2531 SECURITIES ISSUED BY FEDERAL AGENCIES UNDER GENERAL AND SPECIAL FINANCING
2532 SECURITIES ISSUED BY FEDERAL AGENCIES UNDER GENERAL AND SPECIAL FINANCING

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

PAGE 204

ACCOUNT NUMBER : 2531 P

ACCOUNT TITLE : SECURITIES ISSUED BY FEDERAL AGENCIES UNDER GENERAL AND SPECIAL FINANCING
AUTHORITY - BORROWING

NORMAL BALANCE : CR

DEFINITION : THE PRINCIPAL AMOUNT OF BORROWINGS ISSUED UNDER SPECIAL FINANCING AUTHORITY.
REDEMPTION OF THESE SECURITIES IS RECORDED IN ACCOUNT 2532.

SUBSIDIARY

CLASSIFICATION : G GOVERNMENT
N NON-GOVERNMENT

DEBIT

CREDIT

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

PAGE 205

ACCOUNT NUMBER : 2532 P

ACCOUNT TITLE : SECURITIES ISSUED BY FEDERAL AGENCIES UNDER GENERAL AND SPECIAL FINANCING
AUTHORITY - REPAYMENT

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT REDEEMED ON SECURITIES ISSUED UNDER SPECIAL FINANCING AUTHORITY.

SUBSIDIARY

CLASSIFICATION : G GOVERNMENT
N NON-GOVERNMENT

DEBIT

CREDIT

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

PAGE 206

ACCOUNT NUMBER : 2540 P

ACCOUNT TITLE : PARTICIPATION CERTIFICATES

NORMAL BALANCE : CR

DEFINITION : THE LIABILITY FOR THE AGENCY'S SHARE OF PARTICIPATION CERTIFICATES. (ACCOUNT
USED GOVERNMENT-WIDE, BUT NOT PRESENTLY USED BY HHS.)

DEBIT

CREDIT

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

PAGE 207

ACCOUNT NUMBER : 2590 S

ACCOUNT TITLE : OTHER DEBT

NORMAL BALANCE : CR

DEFINITION : ALL OTHER FORMS OF GOVERNMENT OBLIGATIONS, SECURED AND UNSECURED, NOT OTHERWISE
CLASSIFIED ABOVE.

BASIC ACCOUNT

SUBDIVIDED BY : 2591 OTHER DEBT - BORROWING
2592 OTHER DEBT REPAYMENT

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

PAGE 208

ACCOUNT NUMBER : 2591 P

ACCOUNT TITLE : OTHER DEBT - BORROWING

NORMAL BALANCE : CR

DEFINITION : THE PRINCIPAL AMOUNT OWED FOR GOVERNMENT OBLIGATIONS, SECURED AND UNSECURED, NOT
OTHERWISE RECORDED IN ACCOUNTS 2511, 2521, 2531 OR 2540. REPAYMENT OF THIS
BORROWING IS RECORDED IN ACCOUNT 2592.

SUBSIDIARY

CLASSIFICATION : G GOVERNMENT
N NON-GOVERNMENT

DEBIT

CREDIT

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

PAGE 209

ACCOUNT NUMBER : 2592 P

ACCOUNT TITLE : OTHER DEBT REPAYMENT

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT REPAID ON BORROWING RECORDED IN ACCOUNT 2591.

SUBSIDIARY

CLASSIFICATION : G GOVERNMENT
N NON-GOVERNMENT

DEBIT

CREDIT

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

PAGE 210

ACCOUNT NUMBER : 2600 S

ACCOUNT TITLE : ACTUARIAL LIABILITIES

NORMAL BALANCE : CR

DEFINITION : USED BY AGENCIES THAT ADMINISTER RETIREMENT, INSURANCE, OR OTHER ANNUITY
PROGRAMS TO ACCRUE ESTIMATES OF THE PRESENT VALUE OF PROGRAM BENEFITS AND
EXPENSES THAT WILL BE MADE IN THE FUTURE THAT RELATE TO SERVICES PERFORMED OR
ENTITLEMENTS DUE AS OF THE BALANCE SHEET DATE. THESE ACCOUNTS ARE NOT USED TO
ACCRUE AGENCY LIABILITIES FOR CONTRIBUTIONS TO THESE PROGRAMS.

BASIC ACCOUNT

SUBDIVIDED BY : 2610 RETIREMENT PLANS
 2620 INSURANCE PLANS
 2690 OTHER ACTUARIAL LIABILITIES

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

PAGE 211

ACCOUNT NUMBER : 2610 P

ACCOUNT TITLE : RETIREMENT PLANS

NORMAL BALANCE : CR

DEFINITION : ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS FOR PENSION PLANS
ADMINISTERED BY AGENCIES (E.G., U.S. CIVIL SERVICE RETIREMENT SYSTEM
ADMINISTERED BY THE OFFICE OF PERSONNEL MANAGEMENT (OPM). IN COMPUTING THE
LIABILITY, AGENCIES SHALL COMPLY WITH REQUIREMENTS ESTABLISHED BY 31 U.S.C.
9501, ET SEQ., AND THE ACCOUNTING GUIDANCE ISSUED PURSUANT TO THAT LAW.

DEBIT

CREDIT

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

PAGE 212

ACCOUNT NUMBER : 2620 P

ACCOUNT TITLE : INSURANCE PLANS

NORMAL BALANCE : CR

DEFINITION : ACTUARIAL LIABILITY FOR FUTURE POLICY BENEFITS FOR INSURANCE PLANS ADMINISTERED
BY AGENCIES (E.G., FEDERAL EMPLOYEES' GROUP LIFE INSURANCE PROGRAM ADMINISTERED
BY OPM). IN COMPUTING THE LIABILITY, AGENCIES SHALL COMPLY WITH REQUIREMENTS
ESTABLISHED BY STANDARD L20 OF GAO'S POLICY AND PROCEDURES MANUAL FOR GUIDANCE
OF FEDERAL AGENCIES, TITLE 2.

DEBIT

CREDIT

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

PAGE 213

ACCOUNT NUMBER : 2690 P

ACCOUNT TITLE : OTHER ACTUARIAL LIABILITIES

NORMAL BALANCE : CR

DEFINITION : THE ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS FOR OTHER ACTUARIAL
LIABILITY PLANS ADMINISTERED BY AGENCIES (E.G., VETERANS' COMPENSATION AND
VETERANS' PENSIONS, ADMINISTERED BY VA) NOT CLASSIFIED ABOVE. ACTUARIAL
LIABILITY PLANS ADMINISTERED BY HHS ARE: (TO BE DETERMINED)

SUBSIDIARY

CLASSIFICATION : N NON-GOVERNMENT
U UNFUNDED

DEBIT

CREDIT

| TC 10CA UNFUNDED ACTUARIAL FECA LIABILITIES COMPUTED BY DOL
| CONTRA 7600

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

PAGE 214

ACCOUNT NUMBER : 2900 S

ACCOUNT TITLE : OTHER LIABILITIES

NORMAL BALANCE : CR

DEFINITION : THESE ACCOUNTS REFLECT THE AMOUNTS OF LIABILITIES NOT OTHERWISE
CLASSIFIED ABOVE.

BASIC ACCOUNT

SUBDIVIDED BY :

| | |
|------|--|
| 2910 | PRIOR LIENS OUTSTANDING ON ACQUIRED COLLATERAL |
| 2920 | CONTINGENT LIABILITIES |
| 2930 | LIABILITY FOR BORROWINGS TO BE RECEIVED |
| 2940 | CAPITAL LEASE LIABILITY |
| 2950 | LIABILITY FOR SUBSIDY RELATED TO UNDISBURSED LOANS |
| 2960 | ACCOUNTS PAYABLE CANCELLED |
| 2970 | RESOURCES PAYABLE TO TREASURY |
| 2990 | OTHER LIABILITIES |

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

PAGE 215

ACCOUNT NUMBER : 2910 P

ACCOUNT TITLE : PRIOR LIENS OUTSTANDING ON ACQUIRED COLLATERAL

NORMAL BALANCE : CR

DEFINITION : THE VALUE OF LIENS APPROVED AND ACCEPTED AS BEING CLAIMS AGAINST ASSETS ACQUIRED
THROUGH LOAN DEFAULTS.

| DEBIT | | CREDIT | |
|--|--|--|--|
| TC 19EA PAYMENT TO RELEASE PRIOR LIENS ON ACQUIRED COLLATERAL | | TC 251A RECORD PRIOR LIENS OUTSTANDING ON ACQUIRED COLLATERAL AS RESULT OF | |
| CONTRA 1012 | | DEFAULTED LOAN GUARANTEES | |
| TC 26EA RECORD GAIN ON LIQUIDATION OF PRIOR LIEN WHEN PAYMENT OF LIEN IS | | TC 26DA RECORD LOSS ON LIQUIDATION OF PRIOR LIEN WHEN PAYMENT OF LIEN IS | |
| LESS THAN RECORDED VALUE (LIABILITY) OF THE PRIOR LOAN | | GREATER THAN RECORDED VALUE (LIABILITY) OF THE PRIOR LIEN | |
| CONTRA 7111 | | CONTRA 7211 | |

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

PAGE 216

ACCOUNT NUMBER : 2920 P

ACCOUNT TITLE : CONTINGENT LIABILITIES

NORMAL BALANCE : CR

DEFINITION : THE ESTIMATED VALUE OF A PROBABLE LOSS. INFORMATION MUST INDICATE
IT IS PROBABLE THAT AN ASSET HAS BEEN IMPAIRED OR A LIABILITY
INCURRED; AND THE DOLLAR AMOUNT OF THE LOSS CAN BE REASONABLY
ESTIMATED, OR REMOTE CONTINGENCIES SHOULD BE RECORDED IN STATISTICAL
(MEMORANDUM) ACCOUNTS.

SUBSIDIARY

CLASSIFICATION : F FUNDED
U UNFUNDED

DEBIT

CREDIT

| TC 503A ISSUANCE OF PUBLIC ASSISTANCE DISALLOWANCE NOTICE UPON DISAPPROVAL
| OF DEFERRED EXPENDITURES
| CONTRA 6905

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

PAGE 217

ACCOUNT NUMBER : 2930 P

ACCOUNT TITLE : LIABILITY FOR BORROWINGS TO BE RECEIVED

NORMAL BALANCE : CR

DEFINITION : THE ESTIMATED AMOUNT OF FUNDS THAT AN AGENCY CAN BORROW FROM
TREASURY TO COVER THE COST OF LOANS TO BE DISBURSED.

DEBIT

CREDIT

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

PAGE 218

ACCOUNT NUMBER : 2940 P

ACCOUNT TITLE : CAPITAL LEASE LIABILITY

NORMAL BALANCE : CR

DEFINITION : THE PRESENT VALUE OF LIABILITIES FOR ASSETS ACQUIRED UNDER A LEASE
AGREEMENT WHICH MEETS THE TEST FOR CAPITALIZING THE ASSETS.

DEBIT

CREDIT

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

PAGE 219

ACCOUNT NUMBER : 2950 P

ACCOUNT TITLE : LIABILITY FOR SUBSIDY RELATED TO UNDISBURSED LOANS

NORMAL BALANCE : CR

DEFINITION : THE AMOUNT OF SUBSIDY OWED BY THE FINANCING FUND FOR DIRECT AND
GUARANTEED LOANS WHICH HAVE NOT BEEN DISBURSED. THIS LIABILITY WILL
BE LIQUIDATED WHEN THE LOAN IS DISBURSED. IF THE LOAN IS NOT
DISBURSED, THE ACCRUED SUBSIDY MUST BE REMOVED FROM THE FINANCING
FUND.

DEBIT

CREDIT

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

PAGE 220

ACCOUNT NUMBER : 2960 P

ACCOUNT TITLE : ACCOUNTS PAYABLE CANCELLED

NORMAL BALANCE : CR

DEFINITION : THIS ACCOUNT IS USED TO RECLASSIFY ACCOUNTS PAYABLE WHICH HAVE BEEN
CANCELLED UNDER REQUIREMENTS OF P.L. 101-510 FROM REGULAR ACCOUNTS
PAYABLE TO CANCELLED ACCOUNTS PAYABLE.

SUBSIDIARY

CLASSIFICATION : G GOVERNMENT
N NON-GOVERNMENT

DEBIT

CREDIT

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

PAGE 221

ACCOUNT NUMBER : 2970 P

ACCOUNT TITLE : RESOURCES PAYABLE TO TREASURY

NORMAL BALANCE : CR

DEFINITION : LIQUIDATING FUND ASSETS IN EXCESS OF LIABILITIES THAT ARE BEING HELD
AS WORKING CAPITAL. AFTER LIQUIDATING ALL LIABILITIES, THESE FUNDS
WILL BE RETURNED TO TREASURY.

DEBIT

CREDIT

ACCOUNT NUMBER : 2990 P

ACCOUNT TITLE : OTHER LIABILITIES

NORMAL BALANCE : CR

DEFINITION : OTHER LIABILITIES NOT OTHERWISE CLASSIFIED.

SUBSIDIARY

CLASSIFICATION : G GOVERNMENT
N NON-GOVERNMENT

| DEBIT | CREDIT |
|--|---|
| TC 109E TO RECORD FORGIVENESS (CANCELLATION) OF ACCOUNTS AND LOANS RECEIVABLE DUE TO OPERATION OF LAW, REGULATION, STATUTE, ETC. CONTRA 5990 | TC 00PC COLLECTIONS AND DONATIONS AS AVAILABLE RECEIPTS TO SPECIAL AND TRUST FUNDS CONTRA 5990 |
| TC 10BA TO APPLY PERIODIC LEASE PAYMENT TO LIABILITY ESTABLISHED AT TIME OF ACQUISITION CONTRA 1810 | TC 081A RECEIVING REPORTS - PARTIAL (FOR MATERIALS OR SERVICES ACTUALLY RECEIVED) - (NOT FINANCED BY ADVANCE PAYMENTS) CONTRA 1511 1521 1571 1591 1710 1721 1722 1730 1740 1751 1753 1756 1810 1830 6101 |
| TC 110B TO RECORD ALLOWANCE FOR LOSS ON ACCOUNTS RECEIVABLE (UNFUNDED) * ESTIMATE OF UNCOLLECTIBLE IN ACCOUNTS 1311, 1312, 1313 AND 1315 FOR NON-GOVERNMENT DEBTORS * CONTRA 6190 | TC 10AA ACQUISITION OF ASSETS UNDER A CAPITAL LEASE CONTRA 1810 |
| TC 111D TO RECORD ALLOWANCE FOR LOSS ON LOANS RECEIVABLE (UNFUNDED) * (ESTIMATED UNCOLLECTIBLE IN ACCOUNTS 1351, 1353, 1355 AND 1357 FOR NON-GOVERNMENT DEBTORS) * CONTRA 6190 | TC 126B TO RECORD LOANS RECEIVABLE (COLLECTIONS TO BE DEPOSITED TO MISCELLANEOUS RECEIPTS) CONTRA 5990 |
| TC 112C TO RECORD ALLOWANCE FOR LOSS ON ACCRUED INTEREST RECEIVABLE (UNFUNDED) * (ESTIMATE OF UNCOLLECTIBLE IN ACCOUNTS 1341, 1343, 1344, 134A, 134B, 134C, 134D, 134E, AND 134F) * | TC 133B SALE OF SCRAP MATERIAL AND OTHER REIMBURSABLES - GENERAL/TRUST FUND RECEIPTS |

CONTRA 6190

| CONTRA 5990

TC 11AB TO RECORD ALLOWANCE FOR LOSS ON INTEREST, PENALTIES AND
ADMINISTRATIVE COSTS RECEIVABLE ON DELINQUENT ACCOUNTS AND LOANS
RECEIVABLE (UNFUNDED)

| TC 139C ACCRUED INTEREST EARNED ON RECEIVABLES AND LOANS

|

|

|

* (ESTIMATE OF UNCOLLECTIBLE IN ACCOUNTS 134A-134F) *

CONTRA 6190

| CONTRA 5990

TC 182A DISBURSEMENTS - PARTIAL - PREVIOUSLY ACCRUED

| TC 148B ACCRUED INTEREST, PENALTY AND ADMINISTRATIVE COSTS EARNED ON
| DELINQUENT ACCOUNTS RECEIVABLE

CONTRA 1012

| CONTRA 5990

TC 192A DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED

| TC 149B ACCRUED INTEREST, PENALTY AND ADMINISTRATIVE COST EARNED ON
| DELINQUENT LOANS RECEIVABLE

CONTRA 1012

| CONTRA 5990

TC 192B DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED

| TC 192E DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED

CONTRA 6105

| CONTRA 6105

TC 192H DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED

| TC 192K DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED

CONTRA 1511 1521 1571 1591 1710 1721 1722 1730 1740 1751 1753
1756 1810 1830 6101

| CONTRA 1511 1521 1571 1591 1710 1721 1722 1730 1740 1751 1753
| 1756 1810 1830 6101

TC 418A TO RECORD THE WITHDRAWAL OF MISCELLANEOUS RECEIPTS COLLECTED FOR THE
TREASURY

| TC 235B COLLECTIONS - RECEIPT ACCOUNTS - NOT PREVIOUSLY ACCRUED - INCLUDES
| PROCEEDS FROM SALE OF PROPERTY WHEN THERE IS A GAIN

CONTRA 1015

| CONTRA 5990

| TC 23AB COLLECTION OF INCOME (RETURNED TO TREASURY) FOR SALE OF PROPERTY
| WHEN THERE IS A LOSS

| CONTRA 5990

| TC 26CB FOR MONIES RECEIVABLE ON DISPOSITION OF FIXED PROPERTY "WHERE THE
| PROCEEDS WILL NOT BE USED TO PURCHASE RE- PLACEMENT PROPERTY" - WHEN
| THERE IS A LOSS

| CONTRA 5990

| TC 335C AUDIT DISALLOWANCE BECOMES COLLECTIBLE

| CONTRA 5990

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POSTED GENERAL LEDGER ACCOUNTS

PAGE 224

ACCOUNT NUMBER : 3000 G

ACCOUNT TITLE : EQUITY

NORMAL BALANCE : DC

DEFINITION : THESE ACCOUNTS REPRESENT THE DIFFERENCE BETWEEN THE ASSETS AND
LIABILITIES OF THE U.S. GOVERNMENT.

BASIC ACCOUNT

SUBDIVIDED BY :

| | |
|------|---|
| 3100 | APPROPRIATED CAPITAL |
| 3105 | APPROPRIATED CAPITAL FUNDING CANCELLED PAYABLES |
| 3200 | INVESTED CAPITAL |
| 3300 | RESULTS OF OPERATIONS |
| 3400 | DONATIONS AND OTHER ITEMS |
| 3500 | DEFERRED LIQUIDATING CASH AUTHORITY |
| 3501 | FUTURE FUNDING REQUIREMENTS |
| 3600 | |

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

ACCOUNT NUMBER : 3100 P

ACCOUNT TITLE : APPROPRIATED CAPITAL

NORMAL BALANCE : CR

DEFINITION : NET AMOUNTS APPROPRIATED BY THE CONGRESS. THIS ACCOUNT ALSO CONTAINS THE
BALANCES OF FUNDS TRANSFERRED FROM AND TO OTHER AGENCIES, AND TRANSFERS FROM AND
TO APPROPRIATIONS AND FUNDS.

| DEBIT | CREDIT |
|---|---|
| TC 050K OBLIGATIONS AND NO DECOMMITMENT OR SIMULTANEOUS FULL DECOMMITMENT (EXCLUSIVE OF PERSONAL SERVICE COSTS) WITH TEST FOR AVAILABILITY OF FUNDS - * (COMPUTER MUST TEST FOR AVAILABILITY OF FUNDS. VALID TRANSACTION MUST BE ACCEPTED IN ALL CASES, BUT IF SUFFICIENT FUNDS TO COVER THE TRANSACTION ARE NOT AVAILABLE IN ACCOUNTS 4611 OR 4612 THE TRANSACTION MUST PRINT OUT ON AN EXCEPTION LISTING FOR IMMEDIATE CORRECTIVE ACTION TO RECOVER WITHIN AVAILABLE BALANCES.) * | TC 001A WARRANT RECEIVED OR TRUST FUND DRAW DOWNS BY NON-EXPENDITURE TRANSFER |
| CONTRA 5700 | CONTRA 1011 |
| TC 052F ESTIMATED OBLIGATIONS AND ACCRUED (PROJECTION) UNPAID PERSONAL SERVICES COSTS AND RELATED BENEFITS | TC 004A TRUST FUNDS DRAW DOWN BY EXPENDITURE TRANSFER |
| CONTRA 5700 | CONTRA 1015 |
| TC 053I OBLIGATIONS (WITH SOME ACCRUALS) AND PARTIAL DECOMMITMENT IN THE SAME AMOUNT AS THE OBLIGATION | TC 005A TRANSFER OF CURRENT YEAR AUTHORIZATIONS (LEGISLATIVE) FROM & (TO) OTHER AGENCIES OR BETWEEN APPROPRIATIONS (DOES NOT RETAIN PARENT AGENCY APPROPRIATION SYMBOL) |
| *NOTE: IF A PARTIAL AMOUNT OF A COMMITMENT IS TO BE DECOMMITTED FOR THE SAME AMOUNT AS OBLIGATED UNDER THIS TC, ENTER THE COMMITMENT DOCUMENT REFERENCE CODE AND DOCUMENT NUMBER IN THE "OTHER DOCUMENT" FIELD. | |
| CONTRA 5700 | CONTRA 1011 |
| TC 057B CANCELLATION OF ACCOUNTS RECEIVABLE REFUNDS AND REIMBURSEMENTS IN EXPIRED ACCOUNTS | TC 00MA ANTICIPATED NON-EXPENDITURE TRANSFER FROM AND (TO) CURRENT FY APPROPRIATION |
| CONTRA 1312 | CONTRA 1011 |
| TC 058B CANCELLATION OF AUDIT DISALLOWANCE RECEIVABLE (REFUND) IN EXPIRED | TC 00NA ANTICIPATED NON-EXPENDITURE TRANSFER FROM AND (TO) PRIOR FY |

| ACCOUNTS | APPROPRIATION |
|--|--|
| CONTRA 1315 | CONTRA 1011 |
| TC 080G ESTIMATED ACCRUALS - PARTIAL - (CONSTRUCTIVE RECEIPT UNDER CONTRACTS AND GRANTS) (NOT FINANCED BY ADVANCE PAYMENTS) | TC 016B TRANSFER OF UNOBLIGATED BALANCES, OTHER THAN CURRENT YEAR AUTHORIZATIONS, BETWEEN APPROPRIATIONS OR OTHER AGENCIES (TRANSFERS IN) REAPPROPRIATIONS |
| CONTRA 5700 | CONTRA 1011 |
| TC 081G RECEIVING REPORTS - PARTIAL (FOR MATERIALS OR SERVICES ACTUALLY RECEIVED) - (NOT FINANCED BY ADVANCE PAYMENTS) | TC 017B TRANSFER OF GROSS UNDELIVERED UNPAID OBLIGATIONS BETWEEN APPROPRIATIONS OR TO OTHER AGENCIES (TRANSFERS IN) |
| CONTRA 3211 | CONTRA 1011 |
| TC 081H RECEIVING REPORTS - PARTIAL (FOR MATERIALS OR SERVICES ACTUALLY RECEIVED) - (NOT FINANCED BY ADVANCE PAYMENTS) | TC 05BB CANCELLATION OF ALLOWANCE FOR LOSS ON ACCOUNTS RECEIVABLE REFUNDS |
| CONTRA 5700 | CONTRA 1319 |
| TC 082G ESTIMATED MONTHLY ACCRUALS (CONSTRUCTIVE RECEIPT) FOR ESTIMATED PAYMENTS OF CONTRACTORS/GRANTEES UNDER AWARDS FINANCED THROUGH OTHER FEDERAL AGENCIES FOR LETTERS OF CREDIT AND TIMING OF PAYMENT ACTIVITIES | TC 192T DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED |
| CONTRA 5700 | CONTRA 3211 5700 |
| TC 084G ACTUAL REPORTS OF EXPENDITURE (MONTHLY/QUARTERLY) FOR AWARDS FINANCED THROUGH OTHER FEDERAL AGENCIES INCLUDING THE GRANTS MANAGEMENT FUND-PMS FOR LETTERS OF CREDIT OR TIMING OF PAYMENTS ACTIVITIES | TC 223B COLLECTION OF PRINCIPAL ON LOANS OR DIRECT SALE |
| CONTRA 5700 | CONTRA 3211 |
| TC 086G ESTIMATED MONTHLY ACCRUALS (CONSTRUCTIVE RECEIPT) FOR AWARDS TO NON-FEDERAL AGENCIES FINANCED THROUGH LETTERS-OF-CREDIT | TC 237C COLLECTION - REFUNDS - UNBILLED |
| CONTRA 5700 | CONTRA 3211 |
| TC 087G ACTUAL REPORTS OF EXPENDITURE (MONTHLY/QUARTERLY) - FOR AWARDS TO NON-FEDERAL AGENCIES FINANCED THROUGH LETTERS OF CREDIT | TC 330B ACCOUNTS RECEIVABLE - REFUNDS |
| CONTRA 5700 | CONTRA 3211 |
| TC 088G ESTIMATED ACCRUALS - PARTIAL - CONSTRUCTIVE RECEIPTS - (FOR GOODS OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS) OTHER THAN BY LETTER OF CREDIT | |
| CONTRA 5700 | |
| TC 089G RECEIVING REPORTS - PARTIAL - (FOR EQUIPMENT, SUPPLIES, OR SERVICES | |

| | |
|--|--|
| PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN BY LETTER OF CREDIT - | |
| WHICH WERE NOT SPECIFICALLY OBLIGATED OR COMMITTED | |
| CONTRA 5700 | |

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|--|--|
| TC 08AD ACCRUED BULK ESTIMATE OF TRUST FUND BENEFIT - ACCRUAL NOT PREVIOUSLY | |
| OBLIGATED | |
| CONTRA 5700 | |

| | |
|---|--|
| TC 090G RECEIVING REPORTS - PARTIAL - (FOR EQUIPMENT, SUPPLIES, OR SERVICES | |
| PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN BY LETTER OF CREDIT - | |
| WHICH WERE PREVIOUSLY OBLIGATED) | |
| CONTRA 3211 | |

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|---|--|
| TC 090H RECEIVING REPORTS - PARTIAL - (FOR EQUIPMENT, SUPPLIES, OR SERVICES | |
| PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN BY LETTER OF CREDIT - | |
| WHICH WERE PREVIOUSLY OBLIGATED) | |
| CONTRA 5700 | |

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| TC 091K RECEIVING REPORTS - FINAL - (NOT FINANCED BY ADVANCE PAYMENTS) | |
| CONTRA 3211 | |

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|--|--|
| TC 091L RECEIVING REPORTS - FINAL - (NOT FINANCED BY ADVANCE PAYMENTS) | |
| CONTRA 5700 | |

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|---|--|
| TC 092K FINAL - ACTUAL REPORTS OF EXPENDITURE FOR AWARDS FINANCED THROUGH | |
| GRANTS MANAGEMENT FUNDS | |
| CONTRA 5700 | |

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|---|--|
| TC 094K FINAL - ACTUAL REPORTS OF EXPENDITURE FOR AWARDS TO NON-FEDERAL | |
| AGENCIES FINANCED THROUGH LETTERS OF CREDIT | |
| CONTRA 5700 | |

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|---|--|
| TC 095K RECEIVING REPORTS - FINAL (FOR EQUIPMENT, SUPPLIES, OR SERVICES | |
| PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN LETTER OF CREDIT) | |
| CONTRA 3211 | |

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|---|--|
| TC 095L RECEIVING REPORTS - FINAL (FOR EQUIPMENT, SUPPLIES, OR SERVICES | |
| PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN LETTER OF CREDIT) | |
| CONTRA 5700 | |

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| TC 096D ACCRUED LEAVE EARNED/LIABILITY TO PAY | |
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| CONTRA 5700 | |
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| TC 097D TRANSFER OF LEAVE BALANCES IN (+) OR OUT (-) | |
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| CONTRA 5700 | |
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|--|--|
| TC 098G ESTIMATED MONTHLY ACCRUALS (CONSTRUCTIVE RECEIPTS) - FOR ESTIMATED | |
| UNPAID LIABILITIES OF CONTRACTOR/GRANTEES UNDER AWARDS FINANCED | |
| THROUGH OTHER FEDERAL AGENCIES | |

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| CONTRA 5700 | |
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|--|--|
| TC 09AB VALUE OF GOODS OR SERVICES ACQUIRED UNDER TRANSFER ACCOUNTS TO OTHER | |
| AGENCIES | |

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| CONTRA 3211 | |
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|---|--|
| TC 102B EXERCISE OF OPTION TO PURCHASE UNDER A LEASE/PURCHASE AGREEMENT | |
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| CONTRA 3211 | |
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|---|--|
| TC 113A TO WRITE OFF UNCOLLECTIBLE ACCOUNTS RECEIVABLE - (NON-GOVERNMENT) | |
| (UNFUNDED) | |

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|----------------------------|--|
| CONTRA 1311 1312 1313 1315 | |
|----------------------------|--|

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|---|--|
| TC 119B AMORTIZATION OF DEFERRED CHARGES TO EXPENSE | |
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|-------------|--|
| CONTRA 5700 | |
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| TC 181G DISBURSEMENTS - PARTIAL - NOT PREVIOUSLY ACCRUED | |
|--|--|

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|---|--|
| * (THIS ENTRY USED WHEN MONTHLY INVENTORY OF ACCRUAL IS REVERSED AT | |
| THE BEGINNING OF EACH MONTH) - UNDER TC 080 * | |

| | |
|-------------|--|
| CONTRA 3211 | |
|-------------|--|

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|--|--|
| TC 181H DISBURSEMENTS - PARTIAL - NOT PREVIOUSLY ACCRUED | |
|--|--|

| | |
|---|--|
| * (THIS ENTRY USED WHEN MONTHLY INVENTORY OF ACCRUAL IS REVERSED AT | |
| THE BEGINNING OF EACH MONTH) - UNDER TC 080 * | |

| | |
|-------------|--|
| CONTRA 5700 | |
|-------------|--|

| | |
|--|--|
| TC 183H DISBURSEMENTS - PAYROLLS - NOT PREVIOUSLY OBLIGATED OR ACCRUED | |
|--|--|

| | |
|---|--|
| * THIS ENTRY USED WHEN ESTIMATED PAYROLL OBLIGATIONS ARE REVERSED | |
| AND NEW ESTIMATES FOR BALANCE OF MONTH ARE SEPARATELY ESTABLISHED * | |

| | |
|---|--|
| CONTRA 5700 | |
| <hr/> | |
| TC 184C DISBURSEMENT - PARTIAL - FOR LOANS AND INVESTMENTS AND ACCRUED INTEREST PURCHASED ON INVESTMENTS | |
| CONTRA 3211 | |
| <hr/> | |
| TC 190G DISBURSEMENT - FINAL - NOT PREVIOUSLY OBLIGATED OR ACCRUED | |
| CONTRA 5700 | |
| <hr/> | |
| TC 191K DISBURSEMENT - FINAL - NOT PREVIOUSLY ACCRUED | |
| CONTRA 3211 | |
| <hr/> | |
| TC 191L DISBURSEMENT - FINAL - NOT PREVIOUSLY ACCRUED | |
| CONTRA 5700 | |
| <hr/> | |
| TC 192U DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED | |
| CONTRA 3211 5700 | |
| <hr/> | |
| TC 194C FINAL DISBURSEMENT - FOR LOANS AND INVESTMENTS AND ACCRUED INTEREST PURCHASED ON INVESTMENTS | |
| CONTRA 3211 | |
| <hr/> | |
| TC 198C DISBURSEMENTS - FINAL - (FOR LOST DISCOUNTS) | |
| CONTRA 5700 | |
| <hr/> | |
| TC 199C DISBURSEMENTS - FINAL - (FOR INTEREST PENALTIES) | |
| CONTRA 5700 | |
| <hr/> | |
| TC 19CE DISBURSEMENT OF PRIOR ACCRUAL, RECORD BENEFIT PAYMENTS MADE BY PAYMENT CENTERS | |
| CONTRA 5700 | |
| <hr/> | |
| TC 28BC TRANSFER OF PROPERTY AND COSTS BETWEEN ACCOUNTING POINTS - RECEIVING POINT | |
| CONTRA 5700 | |
| <hr/> | |
| TC 489A WITHDRAWAL OF OBLIGATED AND UNOBLIGATED BALANCES OF CANCELLED ANNUAL AND MULTIPLE YEAR BALANCES | |
| CONTRA 1011 | |
| <hr/> | |

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POSTED GENERAL LEDGER ACCOUNTS

PAGE 230

ACCOUNT NUMBER : 3105 P

ACCOUNT TITLE : APPROPRIATED CAPITAL FUNDING CANCELLED PAYABLES

NORMAL BALANCE : DR

DEFINITION : THIS ACCOUNT IS USED TO RECORD APPROPRIATED CAPITAL FUNDING PAYMENT
OF ACCOUNTS PAYABLE WHICH HAD BEEN CANCELLED UNDER REQUIREMENTS OF
P.L. 101-510.

DEBIT

CREDIT

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POSTED GENERAL LEDGER ACCOUNTS

PAGE 231

ACCOUNT NUMBER : 3200 T

ACCOUNT TITLE : INVESTED CAPITAL

NORMAL BALANCE : CR

DEFINITION : THE NET INVESTMENT OF THE GOVERNMENT RELATED TO THE AGENCY AS A
WHOLE OR TO A SINGLE APPROPRIATION.

BASIC ACCOUNT

SUBDIVIDED BY :
3210 CAPITAL INVESTMENTS
3220 TRANSFERS-IN FROM OTHERS WITHOUT REIMBURSEMENT
3230 TRANSFERS-OUT TO OTHERS WITHOUT REIMBURSEMENT

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

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POSTED GENERAL LEDGER ACCOUNTS

PAGE 232

ACCOUNT NUMBER : 3210 S

ACCOUNT TITLE : CAPITAL INVESTMENTS

NORMAL BALANCE : CR

DEFINITION : REPRESENTS THE INITIAL INVESTMENT TO COMMENCE OPERATIONS, REVENUES AND EXPENSES
TRANSFERRED TO THIS ACCOUNT, AND FUNDS RETURNED TO TREASURY.

BASIC ACCOUNT

SUBDIVIDED BY :
3211 INVESTMENT IN CAPITAL ASSETS
3212 FEDERAL PROPERTY IN CUSTODY OF OTHERS
3213 APPROPRIATED FOR REVOLVING AND MANAGEMENT FUNDS

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

ACCOUNT NUMBER : 3211 P

ACCOUNT TITLE : INVESTMENT IN CAPITAL ASSETS

NORMAL BALANCE : CR

DEFINITION : AMOUNT INVESTED IN PROPERTY AND OTHER CAPITALIZED ASSETS, SUCH AS LEASEHOLD
IMPROVEMENTS AND BOOKS AND MATERIALS PURCHASED FOR PERMANENT RETENTION IN
LIBRARIES.

| DEBIT | CREDIT |
|---|--|
| TC 109B TO RECORD FORGIVENESS (CANCELLATION) OF ACCOUNTS AND LOANS RECEIVABLE DUE TO OPERATION OF LAW, REGULATION, STATUTE, ETC. CONTRA 3320 | TC 081G RECEIVING REPORTS - PARTIAL (FOR MATERIALS OR SERVICES ACTUALLY RECEIVED) - (NOT FINANCED BY ADVANCE PAYMENTS) CONTRA 3100 |
| TC 111B TO RECORD ALLOWANCE FOR LOSS ON LOANS RECEIVABLE (UNFUNDED) * (ESTIMATED UNCOLLECTIBLE IN ACCOUNTS 1351, 1353, 1355 AND 1357 FOR NON-GOVERNMENT DEBTORS) * CONTRA 3320 | TC 090G RECEIVING REPORTS - PARTIAL - (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN BY LETTER OF CREDIT - WHICH WERE PREVIOUSLY OBLIGATED) CONTRA 3100 |
| TC 192T DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED CONTRA 3100 | TC 091K RECEIVING REPORTS - FINAL - (NOT FINANCED BY ADVANCE PAYMENTS) CONTRA 3100 |
| TC 223B COLLECTION OF PRINCIPAL ON LOANS OR DIRECT SALE CONTRA 3100 | TC 095K RECEIVING REPORTS - FINAL (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN LETTER OF CREDIT) CONTRA 3100 |
| TC 237C COLLECTION - REFUNDS - UNBILLED CONTRA 3100 | TC 09AB VALUE OF GOODS OR SERVICES ACQUIRED UNDER TRANSFER ACCOUNTS TO OTHER AGENCIES CONTRA 3100 |
| TC 250B RECORD ACQUIRED COLLATERAL RELATED TO PAY-OFF OF DEFAULTED LOAN AND ACCRUED INTEREST CONTRA 3320 | TC 102B EXERCISE OF OPTION TO PURCHASE UNDER A LEASE/PURCHASE AGREEMENT CONTRA 3100 |
| TC 262B ADJUSTMENT OF ACCUMULATED DEPRECIATION ON EQUIPMENT AND FIXED PROPERTY (DISPOSALS/EXCHANGES) WHEN THERE IS A GAIN | TC 121B EXERCISE OF OPTION TO PURCHASE UNDER A LEASE/PURCHASE AGREEMENT |

| | |
|--|--|
| CONTRA 5700 | CONTRA 3310 |
| TC 26AB ADJUSTMENT OF ACCUMULATED DEPRECIATION ON EQUIPMENT AND FIXED PROPERTY (DISPOSALS/EXCHANGES) WHEN THERE IS A LOSS | TC 12DA TRANSFER LOANS RECEIVABLE AND ACCRUED INTEREST BETWEEN MULTI-YEAR ACCOUNTS |
| CONTRA 5700 | CONTRA 1341 1351 |
| TC 283B TRANSFER OF PROPERTY AND COSTS BETWEEN ACCOUNTING POINTS - ISSUING POINT | TC 181G DISBURSEMENTS - PARTIAL - NOT PREVIOUSLY ACCRUED |
| | * (THIS ENTRY USED WHEN MONTHLY INVENTORY OF ACCRUAL IS REVERSED AT THE BEGINNING OF EACH MONTH) - UNDER TC 080 * |
| CONTRA 1933 | CONTRA 3100 |
| TC 28CB TRANSFER OF ACCUMULATED DEPRECIATION AND AMORTIZATION ON PROPERTY TRANSFERRED BETWEEN ACCOUNTING POINTS - RECEIVING POINT | TC 184C DISBURSEMENT - PARTIAL - FOR LOANS AND INVESTMENTS AND ACCRUED INTEREST PURCHASED ON INVESTMENTS |
| CONTRA 1943 | CONTRA 3100 |
| TC 302B ISSUANCES FROM INVENTORIES WITHIN THE APPROPRIATION FROM WHICH THE INVENTORIES WERE FUNDED - ISSUING POINT | TC 191K DISBURSEMENT - FINAL - NOT PREVIOUSLY ACCRUED |
| CONTRA 5700 | CONTRA 3100 |
| TC 31BB ESTIMATED LOSS OF INVENTORY FOR SALE | TC 192U DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED |
| CONTRA 5700 | CONTRA 3100 |
| TC 31CB ESTIMATED LOSS OF INVENTORY - RAW MATERIALS AND SUPPLIES | TC 194C FINAL DISBURSEMENT - FOR LOANS AND INVESTMENTS AND ACCRUED INTEREST PURCHASED ON INVESTMENTS |
| CONTRA 5700 | CONTRA 3100 |
| TC 31DB ESTIMATED LOSS OF INVENTORY - WORK IN PROCESS | TC 263B ALLOWANCE ON TRADE-IN EQUIPMENT (RESIDUAL VALUE) WHEN ALLOWANCE IS GREATER THAN BOOK VALUE |
| CONTRA 5700 | CONTRA 5700 |
| TC 31EB ESTIMATED LOSS OF INVENTORY - FINISHED GOODS | TC 26JB ALLOWANCE ON TRADE-IN EQUIPMENT (RESIDUAL VALUE) WHEN ALLOWANCE IS LESS THAN BOOK VALUE |
| CONTRA 5700 | CONTRA 5700 |
| TC 31FB ESTIMATED LOSS OF INVENTORY - OTHER | TC 284B TRANSFER OF ACCUMULATED DEPRECIATION AND AMORTIZATION ON PROPERTY TRANSFERRED BETWEEN ACCOUNTING POINTS - SENDING POINT |
| CONTRA 5700 | CONTRA 1933 |
| TC 31JB ADJUSTMENT TO STOCKPILED INVENTORY WHEN RECORDED VALUE EXCEEDS THE | TC 28BB TRANSFER OF PROPERTY AND COSTS BETWEEN ACCOUNTING POINTS - RECEIVING |

| | | |
|--|--|--|
| PHYSICAL INVENTORY | | POINT |
| CONTRA 5700 | | CONTRA 1943 |
| TC 323B REDUCE VALUE OF RECORDED EQUIPMENT TO PHYSICAL INVENTORY VALUE | | TC 295B VALUE OF DIRECT CHARGE TRANSFERS INTO THE WORK IN PROCESS ACCOUNT |
| | | PREVIOUSLY CHARGED TO AN OPERATING EXPENSE ACCOUNT |
| CONTRA 5700 | | CONTRA 5700 |
| TC 330B ACCOUNTS RECEIVABLE - REFUNDS | | TC 303B RECEIPT OF ISSUANCES FROM INVENTORIES WITHIN THE APPROPRIATION FROM |
| | | WHICH THE INVENTORIES WERE FUNDED - RECEIVING POINT |
| CONTRA 3100 | | CONTRA 5700 |
| TC 332B PREMIUMS ON SECURITIES PURCHASED | | TC 322B INCREASE ADJUSTMENT OF RECORDED VALUE OF EQUIPMENT TO PHYSICAL |
| | | INVENTORY |
| CONTRA 3320 | | CONTRA 5700 |
| TC 341B LOSS OF INVENTORY BY UNFORESEEN CIRCUMSTANCES | | TC 326B TRANSFER OF OVERHEAD CHARGES TO THE INVENTORY FOR ANIMALS, INCLUDING |
| | | RESEARCH ANIMALS, AND OTHER AGRICULTURE PRODUCTS |
| CONTRA 5700 | | CONTRA 5700 |
| TC 406B ADJUSTMENT TO OPERATING MATERIALS AND SUPPLIES INVENTORY WHEN RECORDED VALUE EXCEEDS THE PHYSICAL INVENTORY | | TC 334B DISCOUNT ON PURCHASE OF SECURITIES |
| CONTRA 5700 | | CONTRA 3320 |
| TC 409B PERIODIC REVIEW AND ADJUSTMENT OF COMPOSITE RATE OF DEPRECIATION AND ADJUSTMENT OF ACCUMULATED DEPRECIATION ACCOUNT | | |
| CONTRA 5700 | | |
| TC 421A TO RECORD CUMULATIVE INVESTED CAPITAL USED THIS FISCAL YEAR TO FINANCE UNFUNDED AND FUTURE FUNDED EXPENSES OF OPERATION | | |
| CONTRA 5700 | | |
| TC 422A TO REDUCE INVESTED CAPITAL FOR ISSUES FROM INVENTORIES AND OTHER RELATED COSTS | | |
| CONTRA 5700 | | |
| TC 9AFA CLOSING * 3230 TO 3211 * | | |
| CONTRA 3230 | | |

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PAGE 236

ACCOUNT NUMBER : 3212 P

ACCOUNT TITLE : FEDERAL PROPERTY IN CUSTODY OF OTHERS

NORMAL BALANCE : CR

DEFINITION : THE VALUE OF FEDERAL PROPERTY ACQUIRED BY CONTRACTORS AND GRANTEES,
AND ADJUSTMENTS FOR DISPOSAL ACTIONS, SUCH AS SALE, DONATION OR
TRANSFER OF POSSESSION TO HHS AGENCIES.

| DEBIT | CREDIT |
|-------|--|
| | TC 122A RECORD FINANCIAL ACCOUNTABILITY FOR PROPERTY (FEDERAL TITLE) IN CUSTODY OF OTHERS CONTRA 1754 1755 |

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PAGE 237

ACCOUNT NUMBER : 3213 P

ACCOUNT TITLE : APPROPRIATED FOR REVOLVING AND MANAGEMENT FUNDS

NORMAL BALANCE : CR

DEFINITION : THE INITIAL AND SUBSEQUENT CAPITALIZATION OF REVOLVING OR MANAGEMENT FUNDS.

| DEBIT | CREDIT |
|-------|--|
| | TC 014A INITIAL CAPITALIZATION OF FUNDS APPROPRIATED FOR WORKING CAPITAL/REVOLVING FUNDS CONTRA 1011 |

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PAGE 238

ACCOUNT NUMBER : 3220 P

ACCOUNT TITLE : TRANSFERS-IN FROM OTHERS WITHOUT REIMBURSEMENT

NORMAL BALANCE : CR

DEFINITION : THE NET BOOK VALUE, OR FAIR MARKET VALUE IF UNKNOWN, OF PROPERTY
TRANSFERRED-IN FROM ANOTHER FEDERAL ACTIVITY WITHOUT REIMBURSEMENT.

SUBSIDIARY

CLASSIFICATION : U UNFUNDED

| DEBIT | | CREDIT | |
|---|--|--|--|
| TC 425A TO REDUCE TRANSFERRED-IN EQUITY FOR ASSETS CONSUMED THROUGH DEPRECIATION | | TC 357A ASSETS TRANSFERRED-IN WITHOUT REIMBURSEMENT FROM OTHER FEDERAL AGENCIES THAT MEET CAPITALIZATION CRITERIA | |
| CONTRA 5903 | | CONTRA 1511 1521 1571 1591 1710 1730 1740 1751 1753 1756 1830 | |
| TC 427A TO REDUCE TRANSFERRED-IN EQUITY FOR ISSUES FROM INVENTORY | | | |
| CONTRA 5903 | | | |
| TC 429A TO REDUCE TRANSFERRED-IN EQUITY FOR BOOK VALUE OF ASSETS DISPOSED OF | | | |
| CONTRA 1739 1749 1759 1839 | | | |

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POSTED GENERAL LEDGER ACCOUNTS

PAGE 239

ACCOUNT NUMBER : 3230 P

ACCOUNT TITLE : TRANSFERS-OUT TO OTHERS WITHOUT REIMBURSEMENT

NORMAL BALANCE : DR

DEFINITION : THE NET BOOK VALUE OF PROPERTY TRANSFERRED-OUT TO ANOTHER FEDERAL
ACTIVITY WITHOUT REIMBURSEMENT.

SUBSIDIARY

CLASSIFICATION : U UNFUNDED

| DEBIT | | CREDIT | |
|---|--|----------------------------------|--|
| TC 26HB PROPERTY TRANSFERRED-OUT WITHOUT REIMBURSEMENT TO OTHER FEDERAL | | TC 9AFA CLOSING * 3230 TO 3211 * | |
| AGENCY (PURCHASED PROPERTY ONLY) | | | |
| CONTRA 5700 | | CONTRA 3211 | |

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POSTED GENERAL LEDGER ACCOUNTS

PAGE 240

ACCOUNT NUMBER : 3300 S

ACCOUNT TITLE : RESULTS OF OPERATIONS

NORMAL BALANCE : DC

DEFINITION : THESE ACCOUNTS REFLECT THE CUMULATIVE AND NET RESULTS OF OPERATIONS

BASIC ACCOUNT

SUBDIVIDED BY : 3310 CUMULATIVE RESULTS OF OPERATIONS
 3320 NET RESULTS OF OPERATIONS

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

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POSTED GENERAL LEDGER ACCOUNTS

PAGE 241

ACCOUNT NUMBER : 3310 P

ACCOUNT TITLE : CUMULATIVE RESULTS OF OPERATIONS

NORMAL BALANCE : DC

DEFINITION : THE NET DIFFERENCE SINCE THE INCEPTION OF THE ACTIVITY BETWEEN (1) EXPENSES AND
LOSSES AND (2) FINANCING SOURCES INCLUDING APPROPRIATIONS, REVENUES AND GAINS.

| DEBIT | CREDIT |
|--|--|
| TC 121B EXERCISE OF OPTION TO PURCHASE UNDER A LEASE/PURCHASE AGREEMENT CONTRA 3211 | TC 05BC CANCELLATION OF ALLOWANCE FOR LOSS ON ACCOUNTS RECEIVABLE REFUNDS CONTRA 1319 |
| TC 9EAA CLOSING * 7402 TO 3310 * CONTRA 7402 | |
| TC 9EBA CLOSING * 7500 TO 3310 * CONTRA 7500 | |
| TC 9ECA CLOSING * 3320 TO 3310 * CONTRA 3320 | |
| TC 9EEA CLOSING * 7401 TO 3310 * CONTRA 7401 | |

ACCOUNT NUMBER : 3320 P

ACCOUNT TITLE : NET RESULTS OF OPERATIONS

NORMAL BALANCE : DC

DEFINITION : USED TO REFLECT AT YEAR-END THE FISCAL YEAR'S RESULTS OF EACH
APPROPRIATION OR FUND FROM OPERATING ACCOUNTS.

| DEBIT | CREDIT |
|--|---|
| TC 334B DISCOUNT ON PURCHASE OF SECURITIES | TC 109B TO RECORD FORGIVENESS (CANCELLATION) OF ACCOUNTS AND LOANS |
| | RECEIVABLE DUE TO OPERATION OF LAW, REGULATION, STATUTE, ETC. |
| CONTRA 3211 | CONTRA 3211 |
| TC 9CAA CLOSING * 6101 TO 3320 * | TC 111B TO RECORD ALLOWANCE FOR LOSS ON LOANS RECEIVABLE (UNFUNDED) |
| | |
| | * (ESTIMATED UNCOLLECTIBLE IN ACCOUNTS 1351, 1353, 1355 AND 1357 FOR |
| | NON-GOVERNMENT DEBTORS) * |
| CONTRA 6101 | CONTRA 3211 |
| TC 9CBA CLOSING * 6102 TO 3320 * | TC 250B RECORD ACQUIRED COLLATERAL RELATED TO PAY-OFF OF DEFAULTED LOAN AND |
| | ACCRUED INTEREST |
| CONTRA 6102 | CONTRA 3211 |
| TC 9CDA CLOSING * 6104 TO 3320 * | TC 332B PREMIUMS ON SECURITIES PURCHASED |
| CONTRA 6104 | CONTRA 3211 |
| TC 9CEA CLOSING * 6105 TO 3320 * | TC 9BAA CLOSING REVENUE AND GAIN ACCOUNTS AND EXPENSE AND LOSS ACCOUNTS TO |
| | NET RESULTS OF OPERATIONS |
| | |
| | CLOSING * 5100 TO 3320 * |
| CONTRA 6105 | CONTRA 5100 |
| TC 9CFA CLOSING * 6106 TO 3320 * | TC 9BBA CLOSING * 5200 TO 3320 * |
| CONTRA 6106 | CONTRA 5200 |
| TC 9CGA CLOSING * 6107 TO 3320 * | TC 9BCA CLOSING * 5301 TO 3320 * |
| CONTRA 6107 | CONTRA 5301 |
| TC 9CHA CLOSING * 6310 TO 3320 * | TC 9BDA CLOSING * 5400 TO 3320 * |

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| | |
|----------------------------------|----------------------------------|
| CONTRA 6310 | CONTRA 5400 |
| TC 9CJA CLOSING * 6320 TO 3320 * | TC 9BEA CLOSING * 5500 TO 3320 * |
| CONTRA 6320 | CONTRA 5500 |
| TC 9CKA CLOSING * 6330 TO 3320 * | TC 9BFA CLOSING * 5601 TO 3320 * |
| CONTRA 6330 | CONTRA 5601 |
| TC 9CMA CLOSING * 6400 TO 3320 * | TC 9BGA CLOSING * 5602 TO 3320 * |
| CONTRA 6400 | CONTRA 5602 |
| TC 9CNA CLOSING * 6500 TO 3320 * | TC 9BHA CLOSING * 5603 TO 3320 * |
| CONTRA 6500 | CONTRA 5603 |
| TC 9CPA CLOSING * 6600 TO 3320 * | TC 9BJA CLOSING * 5604 TO 3320 * |
| CONTRA 6600 | CONTRA 5604 |
| TC 9CQA CLOSING * 7300 TO 3320 * | TC 9BKA CLOSING * 5700 TO 3320 * |
| CONTRA 7300 | CONTRA 5700 |
| TC 9CRA CLOSING * 6901 TO 3320 * | TC 9BMA CLOSING * 5902 TO 3320 * |
| CONTRA 6901 | CONTRA 5902 |
| TC 9CSA CLOSING * 6902 TO 3320 * | TC 9BNA CLOSING * 5903 TO 3320 * |
| CONTRA 6902 | CONTRA 5903 |
| TC 9CTA CLOSING * 6903 TO 3320 * | TC 9BPA CLOSING * 7111 TO 3320 * |
| CONTRA 6903 | CONTRA 7111 |
| TC 9CUA CLOSING * 6904 TO 3320 * | TC 9BQA CLOSING * 7112 TO 3320 * |
| CONTRA 6904 | CONTRA 7112 |
| TC 9CVA CLOSING * 6905 TO 3320 * | TC 9BRA CLOSING * 7190 TO 3320 * |
| CONTRA 6905 | CONTRA 7190 |
| TC 9CWA CLOSING * 7211 TO 3320 * | TC 9BSA CLOSING * 7300 TO 3320 * |
| | CONTRA 7300 |
| TC 9CXA CLOSING * 7212 TO 3320 * | TC 9BTA CLOSING * 7600 TO 3320 * |

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CONTRA 7212

| CONTRA 7600

TC 9CYA CLOSING * 7290 TO 3320 *

| TC 9CCA CLOSING * 6103 TO 3320 *

CONTRA 7290

| CONTRA 6103

TC 9CZA CLOSING * 7600 TO 3320 *

| TC 9ECA CLOSING * 3320 TO 3310 *

CONTRA 7600

| CONTRA 3310

TC 9EDA CLOSING * 6906 TO 3320 *

|

CONTRA 6906

|

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ACCOUNT NUMBER : 3400 P

ACCOUNT TITLE : DONATIONS AND OTHER ITEMS

NORMAL BALANCE : CR

DEFINITION : THE TOTAL FAIR MARKET VALUE OF ALL DONATIONS RECEIVED BY THE
REPORTING ENTITY. DONATIONS ARE NON-RECIPROCAL TRANSFERS OF ASSETS
FROM STATE, LOCAL OR FOREIGN GOVERNMENTS, INDIVIDUALS, OR OTHERS NOT
RELATED TO THE FEDERAL GOVERNMENT.

| DEBIT | | CREDIT | |
|---|--|--|--|
| TC 424A TO REDUCE DONATED EQUITY FOR ASSETS CONSUMED THROUGH DEPRECIATION | | TC 00PA COLLECTIONS AND DONATIONS AS AVAILABLE RECEIPTS TO SPECIAL AND TRUST | |
| | | FUNDS | |
| CONTRA 5604 | | CONTRA 1011 | |
| TC 426A TO REDUCE DONATED EQUITY FOR ISSUES FROM INVENTORY | | TC 355A DONATED ASSETS RECEIVED THAT MEET CAPITALIZATION CRITERIA | |
| CONTRA 5604 | | CONTRA 1511 1521 1571 1591 1710 1730 1740 1751 1753 1756 1830 | |
| TC 428A TO REDUCE DONATED EQUITY FOR BOOK VALUE OF ASSETS DISPOSED OF | | | |
| CONTRA 1739 1749 1759 1839 | | | |

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PAGE 246

ACCOUNT NUMBER : 3500 P

ACCOUNT TITLE : DEFERRED LIQUIDATING CASH AUTHORITY

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT OF LIQUIDATING CASH DISBURSING AUTHORITY THAT HAS NOT
BEEN TRANSFERRED BY THE U.S. TREASURY TO THE EXPENDITURE ACCOUNT BY
YEAR-END. THIS ACCOUNT IS USED FOR A SINGLE YEAR-END CLOSING ENTRY
AND SHALL BE REVERSED TO OPEN NEW GENERAL LEDGER ACCOUNTS IN THE
SUCCEEDING FISCAL YEAR.

DEBIT

CREDIT

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POSTED GENERAL LEDGER ACCOUNTS

PAGE 247

ACCOUNT NUMBER : 3501 P

ACCOUNT TITLE : FUTURE FUNDING REQUIREMENTS

NORMAL BALANCE : DR

DEFINITION : THIS ACCOUNT REPRESENTS THE AMOUNT OF FUNDING NEEDED FOR LIABILITIES
(1) WHICH ARE NOT FUNDED BY PRESENT OR PAST APPROPRIATIONS OR OTHER
FUNDING SOURCES AND (2) FOR WHICH NO FUNDING SOURCES HAVE YET BEEN
AUTHORIZED BY LAW OR REGULATION. IT IS SUBTRACTED FROM EQUITY (NET
POSITION) IN THE STATEMENT OF FINANCIAL POSITION.

DEBIT

CREDIT

ACCOUNT NUMBER : 4000 G

ACCOUNT TITLE : BUDGETARY

NORMAL BALANCE : DR

DEFINITION : THESE ACCOUNTS REFLECT BUDGETARY OPERATIONS AND CONDITIONS FROM THE
TIME APPROPRIATIONS ARE REALIZED UNTIL THEY ARE EXPENDED.

BASIC ACCOUNT

SUBDIVIDED BY :

| | |
|------|---|
| 4001 | ANTICIPATED TOTAL RESOURCES |
| 4032 | ANTICIPATED CONTRACT AUTHORITY |
| 4034 | ANTICIPATED REDUCTIONS TO CONTRACT AUTHORITY |
| 4042 | ANTICIPATED BORROWING AUTHORITY |
| 4044 | ANTICIPATED REDUCTIONS TO BORROWING AUTHORITY |
| 4047 | ANTICIPATED PAYMENTS TO TREASURY |
| 4060 | ANTICIPATED COLLECTIONS FROM NON-FEDERAL SOURCES |
| 4070 | ANTICIPATED COLLECTIONS FROM FEDERAL SOURCES |
| 4110 | APPROPRIATIONS REALIZED, NET |
| 4130 | CONTRACT AUTHORITY |
| 4140 | BORROWING AUTHORITY |
| 4147 | ACTUAL PAYMENTS TO TREASURY |
| 4150 | REAPPROPRIATIONS |
| 4160 | ANTICIPATED TRANSFERS - CURRENT-YEAR AUTHORITY |
| 4170 | TRANSFERS - CURRENT-YEAR AUTHORITY |
| 4180 | ANTICIPATED TRANSFERS - PRIOR-YEAR AUTHORITY |
| 4190 | TRANSFERS - PRIOR-YEAR AUTHORITY |
| 4201 | TOTAL ACTUAL RESOURCES - COLLECTED |
| 4210 | ANTICIPATED REIMBURSEMENTS AND OTHER INCOME |
| 4215 | ANTICIPATED TRUST FUND EXPENDITURE TRANSFERS |
| 4220 | REIMBURSABLE ORDERS ACCEPTED |
| 4225 | APPROPRIATION TRUST FUND EXPENDITURE TRANSFERS - RECEIVABLE |
| 4230 | UNFILLED CUSTOMER ORDERS - UNOBLIGATED |
| 4240 | UNFILLED CUSTOMER ORDERS - OBLIGATED |
| 4250 | REIMBURSEMENTS AND OTHER INCOME EARNED |
| 4255 | REVOLVING FUND EARNED REVENUE |
| 4260 | ACTUAL COLLECTIONS FROM NON-FEDERAL SOURCES |
| 4270 | ACTUAL COLLECTIONS FROM FEDERAL SOURCES |
| 4310 | ANTICIPATED RECOVERIES OF PRIOR-YEAR OBLIGATIONS |
| 4320 | ACTUAL RECOVERIES OF PRIOR YEAR OBLIGATIONS |

4350 CANCELLED AUTHORITY
4390 BALANCE AVAILABLE FOR RESTORATION, WRITEOFF AND WITHDRAWAL
4395 AUTHORITY UNAVAILABLE PURSUANT TO PUBLIC LAW
4410 BUDGETARY RESOURCES - NOT AVAILABLE PURSUANT TO PUBLIC LAW
4420 UNAPPORTIONED AUTHORITY - PENDING RECISSION
4430 UNAPPORTIONED AUTHORITY - OMB DEFERRAL
4450 UNAPPORTIONED AUTHORITY - AVAILABLE
4510 APPORTIONMENTS
4520 ALLOCATIONS TO OTHERS
4530 ALLOCATIONS FROM OTHERS
4540 INTERNAL FUND DISTRIBUTIONS ISSUED
4550 INTERNAL FUND DISTRIBUTIONS RECEIVED
4570 ALLOTMENTS AND ALLOWANCES ISSUED
4580 ALLOTMENTS AND ALLOWANCES RECEIVED
4590 APPORTIONMENTS - UNAVAILABLE
4610 ALLOTMENTS - REALIZED RESOURCES
4620 OTHER FUNDS AVAILABLE FOR COMMITMENT/OBLIGATION
4630 FUNDS NOT AVAILABLE FOR COMMITMENT/OBLIGATION
4650 ALLOTMENTS - EXPIRED AUTHORITY
4700 COMMITMENTS
4800 UNDELIVERED ORDERS
4900 EXPENDED AUTHORITY

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

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POSTED GENERAL LEDGER ACCOUNTS

PAGE 250

ACCOUNT NUMBER : 4001 P

ACCOUNT TITLE : ANTICIPATED TOTAL RESOURCES

NORMAL BALANCE : DR

DEFINITION : THE ACCOUNT USED (FOR YEAR-END CLOSING) TO CONSOLIDATE THE TOTAL AMOUNT OF
RESOURCES EXPECTED TO BE RECEIVED BY THE FINANCING FUND FROM ALL SOURCES
(PROGRAM FUND RECEIPTS, BORROWING FROM TREASURY, COLLECTIONS OF PRINCIPAL AND
COLLECTIONS OF LOAN INTEREST).

DEBIT

CREDIT

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POSTED GENERAL LEDGER ACCOUNTS

PAGE 251

ACCOUNT NUMBER : 4032 P

ACCOUNT TITLE : ANTICIPATED CONTRACT AUTHORITY

NORMAL BALANCE : DR

DEFINITION : THE ESTIMATED AMOUNT OF INDEFINITE CONTRACT AUTHORITY DURING THE FISCAL YEAR
THAT PERMITS A FEDERAL AGENCY TO INCUR OBLIGATIONS IN ADVANCE OF LIQUIDATING
AUTHORITY.

DEBIT

CREDIT

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POSTED GENERAL LEDGER ACCOUNTS

PAGE 252

ACCOUNT NUMBER : 4034 P

ACCOUNT TITLE : ANTICIPATED REDUCTIONS TO CONTRACT AUTHORITY

NORMAL BALANCE : CR

DEFINITION : THE ESTIMATED AMOUNTS OF REDUCTIONS DURING THE FISCAL YEAR TO CONTRACT
AUTHORITY.

DEBIT

CREDIT

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POSTED GENERAL LEDGER ACCOUNTS

PAGE 253

ACCOUNT NUMBER : 4042 P

ACCOUNT TITLE : ANTICIPATED BORROWING AUTHORITY

NORMAL BALANCE : DR

DEFINITION : THE ANTICIPATED AUTHORITY THAT PERMITS A FEDERAL AGENCY TO INCUR OBLIGATIONS AND
MAKE PAYMENTS FOR SPECIFIC PURPOSES OUT OF MONIES BORROWED FROM TREASURY.

DEBIT

CREDIT

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

PAGE 254

ACCOUNT NUMBER : 4044 P

ACCOUNT TITLE : ANTICIPATED REDUCTIONS TO BORROWING AUTHORITY

NORMAL BALANCE : CR

DEFINITION : THE ESTIMATED AMOUNTS OF REDUCTIONS DURING THE FISCAL YEAR TO BORROWING
AUTHORITY.

DEBIT

CREDIT

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

PAGE 255

ACCOUNT NUMBER : 4047 P

ACCOUNT TITLE : ANTICIPATED PAYMENTS TO TREASURY

NORMAL BALANCE : CR

DEFINITION : THE ANTICIPATED AMOUNTS TO BE PAID TO TREASURY DURING THE FISCAL YEAR.

DEBIT

CREDIT

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

PAGE 256

ACCOUNT NUMBER : 4060 P

ACCOUNT TITLE : ANTICIPATED COLLECTIONS FROM NON-FEDERAL SOURCES

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT ANTICIPATED TO BE COLLECTED FROM NON-FEDERAL SOURCES IN THE CURRENT
FISCAL YEAR FOR LOAN PROGRAMS (FEES, LOAN PRINCIPAL, LOAN INTEREST, RENT, AND
PROCEEDS FROM THE SALE OF COLLATERAL).

SUBSIDIARY

CLASSIFICATION : U UNFUNDED

DEBIT

CREDIT

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

PAGE 257

ACCOUNT NUMBER : 4070 P

ACCOUNT TITLE : ANTICIPATED COLLECTIONS FROM FEDERAL SOURCES

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT ANTICIPATED TO BE COLLECTED FROM FEDERAL SOURCES IN THE CURRENT
FISCAL YEAR FOR LOAN PROGRAMS (ACTUAL PROGRAM FUND SUBSIDY - CURRENT, ACTUAL
PROGRAM FUND SUBSIDY - PERMANENT, AND INTEREST FROM TREASURY).

DEBIT

CREDIT

ACCOUNT NUMBER : 4110 S

ACCOUNT TITLE : APPROPRIATIONS REALIZED, NET

NORMAL BALANCE : DR

DEFINITION : THESE ACCOUNTS REPRESENT THE AMOUNT OF APPROPRIATIONS SPECIFIED IN AN
APPROPRIATIONS ACT AND BECOMING AVAILABLE ON OR AFTER OCTOBER 1 OF THE FISCAL
YEAR.

BASIC ACCOUNT

SUBDIVIDED BY :

| | |
|------|--|
| 4111 | DEBT LIQUIDATION APPROPRIATIONS |
| 4112 | DEFICIENCY APPROPRIATIONS |
| 4113 | APPROPRIATIONS RESCINDED |
| 4114 | APPROPRIATIONS REALIZED BUT WITHDRAWN |
| 4115 | LOAN SUBSIDY APPROPRIATION - DEFINITE |
| 4116 | ENTITLEMENT LOAN SUBSIDIES APPROPRIATION - INDEFINITE |
| 4117 | LOAN ADMINISTRATIVE EXPENSE APPROPRIATION - DEFINITE - CURRENT |
| 4118 | RE-ESTIMATED DISCRETIONARY LOAN SUBSIDY APPROPRIATION - INDEFINITE - PERMANENT |
| 4119 | OTHER APPROPRIATIONS REALIZED |
| 4120 | APPROPRIATIONS ANTICIPATED - INDEFINITE |
| 4121 | LOAN SUBSIDY APPROPRIATION - INDEFINITE - CURRENT |

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

PAGE 259

ACCOUNT NUMBER : 4111 P

ACCOUNT TITLE : DEBT LIQUIDATION APPROPRIATIONS

NORMAL BALANCE : DR

DEFINITION : AMOUNT APPROPRIATED TO LIQUIDATE DEBT AS SPECIFIED IN THE APPROPRIATION
LANGUAGE.

SUBSIDIARY

CLASSIFICATION : C CURRENT AUTHORITY
P PERMANENT AUTHORITY

| DEBIT | | CREDIT |
|---|--|--------|
| TC 00WA APPROPRIATION ENACTED TO LIQUIDATE DEBT | | |
| CONTRA 4450 | | |

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

PAGE 260

ACCOUNT NUMBER : 4112 P

ACCOUNT TITLE : DEFICIENCY APPROPRIATIONS

NORMAL BALANCE : DR

DEFINITION : AMOUNT APPROPRIATED TO ELIMINATE A PRIOR YEAR DEFICIENCY.

| DEBIT | CREDIT |
|--|--------|
| TC 00AA APPROPRIATION ENACTED TO ELIMINATE PRIOR YEAR DEFICIENCY | |
| CONTRA 4450 | |

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

PAGE 261

ACCOUNT NUMBER : 4113 P

ACCOUNT TITLE : APPROPRIATIONS RESCINDED

NORMAL BALANCE : CR

DEFINITION : AMOUNT OF APPROPRIATIONS RESCINDED.

SUBSIDIARY

CLASSIFICATION : C CURRENT AUTHORITY
P PERMANENT AUTHORITY

| DEBIT | | CREDIT | |
|---|--|---|--|
| TC 9GDA CLOSING * 4113 TO 4119 AND 4150 * | | TC 00KA BUDGETARY RESOURCES RESCINDED BY CONGRESS | |
| CONTRA 4119 4150 | | CONTRA 4420 | |

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

PAGE 262

ACCOUNT NUMBER : 4114 P

ACCOUNT TITLE : APPROPRIATIONS REALIZED BUT WITHDRAWN

NORMAL BALANCE : DR

DEFINITION : REFLECTS THE AMOUNT OF APPROPRIATIONS REALIZED BUT WITHDRAWN.

DEBIT

CREDIT

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

PAGE 263

ACCOUNT NUMBER : 4115 P

ACCOUNT TITLE : LOAN SUBSIDY APPROPRIATION - DEFINITE

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT OF DEFINITE CURRENT BUDGET AUTHORITY APPROPRIATED BY LAW
FOR LOAN SUBSIDIES IN DIRECT LOAN AND LOAN GUARANTEE PROGRAMS.

SUBSIDIARY

CLASSIFICATION : C CURRENT AUTHORITY

DEBIT

CREDIT

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

PAGE 264

ACCOUNT NUMBER : 4116 P

ACCOUNT TITLE : ENTITLEMENT LOAN SUBSIDIES APPROPRIATION - INDEFINITE

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT OF INDEFINITE BUDGET AUTHORITY APPROPRIATED FOR
SUBSIDIES IN LOAN ENTITLEMENT PROGRAMS.

DEBIT

CREDIT

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

PAGE 265

ACCOUNT NUMBER : 4117 P

ACCOUNT TITLE : LOAN ADMINISTRATIVE EXPENSE APPROPRIATION - DEFINITE - CURRENT

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT OF DEFINITE CURRENT BUDGET AUTHORITY APPROPRIATED BY LAW
FOR ADMINISTRATIVE EXPENSES IN DIRECT LOAN AND LOAN GUARANTEE
PROGRAMS.

SUBSIDIARY

CLASSIFICATION : C CURRENT AUTHORITY

DEBIT

CREDIT

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

PAGE 266

ACCOUNT NUMBER : 4118 P

ACCOUNT TITLE : RE-ESTIMATED DISCRETIONARY LOAN SUBSIDY APPROPRIATION - INDEFINITE -
PERMANENT

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT OF INDEFINITE PERMANENT BUDGET AUTHORITY APPROPRIATED FOR
DIRECT LOAN AND LOAN GUARANTEE SUBSIDIES BASED UPON RE-ESTIMATES.

SUBSIDIARY

CLASSIFICATION : P PERMANENT AUTHORITY

DEBIT

CREDIT

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

PAGE 267

ACCOUNT NUMBER : 4119 P

ACCOUNT TITLE : OTHER APPROPRIATIONS REALIZED

NORMAL BALANCE : DR

DEFINITION : ALL OTHER APPROPRIATIONS NOT CLASSIFIED ABOVE.

SUBSIDIARY

CLASSIFICATION : C CURRENT AUTHORITY
P PERMANENT AUTHORITY

| DEBIT | CREDIT |
|--|---|
| TC 003A APPROPRIATION-ANTICIPATED-REALIZED (INDEFINITE AUTHORIZATION) | TC 9GAA CLOSING EXPENDED APPROPRIATIONS PAID AND OTHER ACCOUNTS TO SOURCE OF FUNDING |
| | CLOSING * 4902 TO 4119, 4150, 4170, 4255 & 4530 * |
| CONTRA 4120 | CONTRA 4902 |
| TC 00BA APPROPRIATION AND FUND AUTHORITY ENACTED (OTHER THAN REVOLVING FUNDS) | TC 9GBA CLOSING * 4930 TO 4119 AND 4150 * |
| CONTRA 4450 | CONTRA 4930 |
| TC 00CA CAPITAL APPROPRIATED FOR REVOLVING FUNDS - SUBJECT TO APPORTIONMENT | TC 9GDA CLOSING * 4113 TO 4119 AND 4150 * |
| CONTRA 4450 | CONTRA 4113 |
| TC 00RA APPROPRIATION AUTHORIZATION NOT REQUIRING APPORTIONMENT | TC 9HDA CLOSING * 4612 TO 4119, 4150 AND 4170 * |
| CONTRA 4620 | CONTRA 4612 |
| TC 9GCA CLOSING * 4250 TO 4119, 4150 AND 4255 * | TC 9HFA CLOSING * 4830 TO 4119, 4150 AND 4170 * |
| CONTRA 4255 | CONTRA 4830 |
| TC 9GEA CLOSING * 4170 TO 4119 * | TC 9HHA CLOSING * 4630 TO 4119, 4150 AND 4170 * |
| CONTRA 4170 | CONTRA 4630 |
| TC 9GFA CLOSING * 4190 TO 4119 * | |
| CONTRA 4190 | |
| TC 9GKA CLOSING * 4920 TO 4119, 4150 AND 4170 * | |

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POSTED GENERAL LEDGER ACCOUNTS

PAGE 268

CONTRA 4920

|

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POSTED GENERAL LEDGER ACCOUNTS

PAGE 269

ACCOUNT NUMBER : 4120 P

ACCOUNT TITLE : APPROPRIATIONS ANTICIPATED - INDEFINITE

NORMAL BALANCE : DR

DEFINITION : THE CURRENT ESTIMATE OF AMOUNTS ANTICIPATED TO BECOME AVAILABLE
UNDER EXISTING LAW. THIS ACCOUNT WILL HAVE NO BALANCE AT END OF
YEAR.

| DEBIT | | CREDIT | |
|--|--|--|--|
| TC 002A APPROPRIATIONS ANTICIPATED TO BE MADE AVAILABLE (INCLUDES INDEFINITE AND RELATED TRANSFERS) | | TC 003A APPROPRIATION-ANTICIPATED-REALIZED (INDEFINITE AUTHORIZATION) | |
| CONTRA 4450 | | CONTRA 4119 | |
| | | TC 9FAA CLOSING UNUSED BUDGETARY RESOURCES ACCOUNTS (TO BE CARRIED FORWARD OR TO BE CARRIED AS EXPIRED/CANCELLED) | |
| | | CLOSING * 4120 TO 4450 AND 4612 * | |
| | | CONTRA 4450 4612 | |

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

PAGE 270

ACCOUNT NUMBER : 4121 P

ACCOUNT TITLE : LOAN SUBSIDY APPROPRIATION - INDEFINITE - CURRENT

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT OF CURRENT INDEFINITE BUDGET AUTHORITY APPROPRIATED TO
THE PROGRAM FUND FOR LOAN SUBSIDIES IN DIRECT LOAN AND LOAN
GUARANTEE PROGRAMS.

SUBSIDIARY

CLASSIFICATION : C CURRENT AUTHORITY

DEBIT

CREDIT

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

PAGE 271

ACCOUNT NUMBER : 4130 S

ACCOUNT TITLE : CONTRACT AUTHORITY

NORMAL BALANCE : DR

DEFINITION : AMOUNTS OF AUTHORITY UNDER WHICH CONTRACTS OR OTHER OBLIGATIONS MAY
BE EXECUTED IN ADVANCE OF THE RECEIPT OF AN APPROPRIATION OR IN
EXCESS OF AMOUNTS OTHERWISE AVAILABLE IN A REVOLVING FUND.

BASIC ACCOUNT

SUBDIVIDED BY :
4131 CURRENT-YEAR CONTRACT AUTHORITY REALIZED - DEFINITE
4132 CURRENT-YEAR CONTRACT AUTHORITY REALIZED - INDEFINITE
4133 ACTUAL REDUCTIONS TO CONTRACT AUTHORITY
4135 CONTRACT AUTHORITY CONVERTED TO CASH
4138 RESOURCES REALIZED FROM CONTRACT AUTHORITY
4139 CONTRACT AUTHORITY CARRIED FORWARD

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

PAGE 272

ACCOUNT NUMBER : 4131 P

ACCOUNT TITLE : CURRENT-YEAR CONTRACT AUTHORITY REALIZED - DEFINITE

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT OF STATUTORY AUTHORITY DURING THE FISCAL YEAR THAT PERMITS FEDERAL AGENCIES TO INCUR OBLIGATIONS IN ADVANCE OF APPROPRIATIONS OR COLLECTIONS WHERE A SPECIFIC SUM OR SPECIFIC AGGREGATE AMOUNT "NOT TO EXCEED" IS STATED AT THE TIME THE AUTHORITY IS GRANTED.

SUBSIDIARY

CLASSIFICATION : C CURRENT AUTHORITY
CL CURRENT AUTHORITY - SUBSTANTIVE LAW
CT CURRENT AUTHORITY - APPROPRIATION ACT
P PERMANENT AUTHORITY
PL PERMANENT AUTHORITY - SUBSTANTIVE LAW
PT PERMANENT AUTHORITY - APPROPRIATION ACT

DEBIT

CREDIT

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

PAGE 273

ACCOUNT NUMBER : 4132 P

ACCOUNT TITLE : CURRENT-YEAR CONTRACT AUTHORITY REALIZED - INDEFINITE

NORMAL BALANCE : DR

DEFINITION : SPECIFIC NEW STATUTORY AUTHORITY DURING THE FISCAL YEAR THAT PERMITS A FEDERAL
AGENCY TO INCUR OBLIGATIONS IN ADVANCE OF APPROPRIATIONS OR COLLECTIONS.

SUBSIDIARY

CLASSIFICATION : C CURRENT AUTHORITY
P PERMANENT AUTHORITY

DEBIT

CREDIT

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

PAGE 274

ACCOUNT NUMBER : 4133 P

ACCOUNT TITLE : ACTUAL REDUCTIONS TO CONTRACT AUTHORITY

NORMAL BALANCE : CR

DEFINITION : THE AMOUNT OF CONTRACT AUTHORITY REDUCED BY LEGISLATION THAT CANCELS BUDGET
AUTHORITY DURING THE FISCAL YEAR.

DEBIT

CREDIT

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

PAGE 275

ACCOUNT NUMBER : 4135 P

ACCOUNT TITLE : CONTRACT AUTHORITY CONVERTED TO CASH

NORMAL BALANCE : CR

DEFINITION : THE AMOUNT OF FUNDS RECEIVED DURING THE FISCAL YEAR THAT LIQUIDATE CONTRACT
AUTHORITY.

DEBIT

CREDIT

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

PAGE 276

ACCOUNT NUMBER : 4138 P

ACCOUNT TITLE : RESOURCES REALIZED FROM CONTRACT AUTHORITY

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT OF FUNDS RECEIVED DURING THE FISCAL YEAR TO FUND CONTRACT AUTHORITY
AT THE TIME OF DISBURSEMENT. THESE WILL BE CONTRA TO BUDGETARY RESOURCES
RECEIVED TO LIQUIDATE CONTRACT AUTHORITY.

DEBIT

CREDIT

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

PAGE 277

ACCOUNT NUMBER : 4139 P

ACCOUNT TITLE : CONTRACT AUTHORITY CARRIED FORWARD

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT OF CONTRACT AUTHORITY CARRIED FORWARDED INTO THE NEXT FISCAL YEAR.

DEBIT

CREDIT

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

PAGE 278

ACCOUNT NUMBER : 4140 S

ACCOUNT TITLE : BORROWING AUTHORITY

NORMAL BALANCE : DR

DEFINITION : STATUTORY AUTHORITY THAT PERMITS A FEDERAL AGENCY TO INCUR OBLIGATIONS AND TO
MAKE PAYMENTS FOR SPECIFIED PURPOSES FROM THE PROCEEDS OF BORROWED FUNDS.

BASIC ACCOUNT

SUBDIVIDED BY :
4141 CURRENT-YEAR BORROWING AUTHORITY REALIZED - DEFINITE
4142 CURRENT-YEAR BORROWING AUTHORITY REALIZED - INDEFINITE
4143 ACTUAL REDUCTIONS TO BORROWING AUTHORITY
4145 BORROWING AUTHORITY CONVERTED TO CASH
4148 RESOURCES REALIZED FROM BORROWING AUTHORITY
4149 BORROWING AUTHORITY CARRIED FORWARD

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

PAGE 279

ACCOUNT NUMBER : 4141 P

ACCOUNT TITLE : CURRENT-YEAR BORROWING AUTHORITY REALIZED - DEFINITE

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT OF STATUTORY AUTHORITY DURING THE FISCAL YEAR THAT PERMITS FEDERAL
AGENCIES TO INCUR OBLIGATIONS AND MAKE PAYMENTS TO LIQUIDATE THE OBLIGATIONS OUT
OF BORROWED MONIES WHERE A SPECIFIC SUM OR A SPECIFIC AGGREGATE AMOUNT "NOT TO
EXCEED" IS STATED AT THE TIME THE AUTHORITY IS GRANTED.

SUBSIDIARY

CLASSIFICATION : C CURRENT AUTHORITY

| DEBIT | | CREDIT |
|--------------------------------------|--|--------|
| TC 00DA DEFINITE BORROWING AUTHORITY | | |
| CONTRA 4450 | | |

ACCOUNT NUMBER : 4142 P

ACCOUNT TITLE : CURRENT-YEAR BORROWING AUTHORITY REALIZED - INDEFINITE

NORMAL BALANCE : DR

DEFINITION : NEW STATUTORY AUTHORITY DURING THE FISCAL YEAR THAT PERMITS A
FEDERAL AGENCY TO INCUR OBLIGATIONS AND MAKE PAYMENTS FOR SPECIFIED
PURPOSES OUT OF BORROWED MONIES WHERE A SPECIFIC SUM IS NOT STATED
WHEN THE AUTHORITY IS GRANTED BUT IS DETERMINABLE ONLY AT SOME
FUTURE DATE, SUCH AS AN APPROPRIATION OF ALL OR PART OF THE RECEIPTS
FROM A CERTAIN SOURCE.

SUBSIDIARY

CLASSIFICATION : C CURRENT AUTHORITY
CL CURRENT AUTHORITY - SUBSTANTIVE LAW
CT CURRENT AUTHORITY - APPROPRIATION ACT
P PERMANENT AUTHORITY
PL PERMANENT AUTHORITY - SUBSTANTIVE LAW
PT PERMANENT AUTHORITY - APPROPRIATION ACT

DEBITCREDIT

TC 020A INDEFINITE BORROWING AUTHORITY |

CONTRA 4450 |

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POSTED GENERAL LEDGER ACCOUNTS

PAGE 281

ACCOUNT NUMBER : 4143 P

ACCOUNT TITLE : ACTUAL REDUCTIONS TO BORROWING AUTHORITY

NORMAL BALANCE : CR

DEFINITION : THE AMOUNT OF BORROWING AUTHORITY REDUCED BY LEGISLATION THAT
CANCELS BUDGET AUTHORITY DURING THE FISCAL YEAR.

SUBSIDIARY

CLASSIFICATION : C CURRENT AUTHORITY
CL CURRENT AUTHORITY - SUBSTANTIVE LAW
CT CURRENT AUTHORITY - APPROPRIATION ACT
P PERMANENT AUTHORITY
PL PERMANENT AUTHORITY - SUBSTANTIVE LAW
PT PERMANENT AUTHORITY - APPROPRIATION ACT

DEBIT

CREDIT

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

PAGE 282

ACCOUNT NUMBER : 4145 P

ACCOUNT TITLE : BORROWING AUTHORITY CONVERTED TO CASH

NORMAL BALANCE : CR

DEFINITION : THE AMOUNT OF NONEXPENDITURE TRANSFERS DURING THE FISCAL YEAR THAT
REDUCE BORROWING AUTHORITY.

DEBIT

CREDIT

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

PAGE 283

ACCOUNT NUMBER : 4147 P

ACCOUNT TITLE : ACTUAL PAYMENTS TO TREASURY

NORMAL BALANCE : CR

DEFINITION : AMOUNTS PAID TO TREASURY DURING THE FISCAL YEAR.

DEBIT

CREDIT

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

PAGE 284

ACCOUNT NUMBER : 4148 P

ACCOUNT TITLE : RESOURCES REALIZED FROM BORROWING AUTHORITY

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT DRAWN DURING THE FISCAL YEAR TO FUND BORROWING AUTHORITY
AT THE TIME OF DISBURSEMENT.

DEBIT

CREDIT

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

PAGE 285

ACCOUNT NUMBER : 4149 P

ACCOUNT TITLE : BORROWING AUTHORITY CARRIED FORWARD

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT OF BORROWING AUTHORITY CARRIED FORWARD INTO THE NEXT
FISCAL YEAR.

DEBIT

CREDIT

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

PAGE 286

ACCOUNT NUMBER : 4150 P

ACCOUNT TITLE : REAPPROPRIATIONS

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT OF NEW BUDGET AUTHORITY DERIVED FROM A LAW THAT EXTENDS
THE AVAILABILITY OF UNOBLIGATED BUDGET AUTHORITY THAT HAS EXPIRED OR
WOULD OTHERWISE EXPIRE.

SUBSIDIARY

CLASSIFICATION : PT PERMANENT AUTHORITY - APPROPRIATION ACT

| DEBIT | CREDIT |
|--|--|
| TC 00VA RECORD OTHER NEW BUDGET AUTHORITY ENACTED (INCLUDES TRUST FUNDS) | TC 9GAA CLOSING EXPENDED APPROPRIATIONS PAID AND OTHER ACCOUNTS TO SOURCE OF FUNDING CLOSING * 4902 TO 4119, 4150, 4170, 4255 & 4530 * CONTRA 4450 CONTRA 4902 |
| TC 9GCA CLOSING * 4250 TO 4119, 4150 AND 4255 * CONTRA 4255 | TC 9GBA CLOSING * 4930 TO 4119 AND 4150 * CONTRA 4930 |
| TC 9GKA CLOSING * 4920 TO 4119, 4150 AND 4170 * CONTRA 4920 | TC 9GDA CLOSING * 4113 TO 4119 AND 4150 * CONTRA 4113 |
| | TC 9HDA CLOSING * 4612 TO 4119, 4150 AND 4170 * CONTRA 4612 |
| | TC 9HFA CLOSING * 4830 TO 4119, 4150 AND 4170 * CONTRA 4830 |
| | TC 9HHA CLOSING * 4630 TO 4119, 4150 AND 4170 * CONTRA 4630 |

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POSTED GENERAL LEDGER ACCOUNTS

PAGE 287

ACCOUNT NUMBER : 4160 P

ACCOUNT TITLE : ANTICIPATED TRANSFERS - CURRENT-YEAR AUTHORITY

NORMAL BALANCE : DC

DEFINITION : THE NET AMOUNT OF ANTICIPATED NONEXPENDITURE TRANSFERS OF
CURRENT-YEAR AUTHORITY TO OR FROM APPROPRIATIONS AND FUNDS.

SUBSIDIARY

CLASSIFICATION : PT PERMANENT AUTHORITY - APPROPRIATION ACT

DEBIT

CREDIT

| | |
|--|---|
| | TC 00FA ACCOMPLISHED NON-EXPENDITURE TRANSFERS FROM AND (TO) CURRENT FY |
| | APPROPRIATION |
| | CONTRA 4170 |

ACCOUNT NUMBER : 4170 P

ACCOUNT TITLE : TRANSFERS - CURRENT-YEAR AUTHORITY

NORMAL BALANCE : DC

DEFINITION : THE NET AMOUNT OF REALIZED NONEXPENDITURE TRANSFERS OF CURRENT-YEAR
AUTHORITY TO OR FROM APPROPRIATIONS AND FUNDS.

SUBSIDIARY

CLASSIFICATION : C CURRENT AUTHORITY
P PERMANENT AUTHORITY

| DEBIT | CREDIT |
|---|---|
| TC 005B TRANSFER OF CURRENT YEAR AUTHORIZATIONS (LEGISLATIVE) FROM & (TO) OTHER AGENCIES OR BETWEEN APPROPRIATIONS (DOES NOT RETAIN PARENT AGENCY APPROPRIATION SYMBOL) | TC 9FXA CLOSING * 4620 TO 4170 * |
| CONTRA 4450 | CONTRA 4620 |
| TC 00FA ACCOMPLISHED NON-EXPENDITURE TRANSFERS FROM AND (TO) CURRENT FY APPROPRIATION | TC 9GAA CLOSING EXPENDED APPROPRIATIONS PAID AND OTHER ACCOUNTS TO SOURCE OF FUNDING |
| CONTRA 4160 | CLOSING * 4902 TO 4119, 4150, 4170, 4255 & 4530 * CONTRA 4902 |
| TC 08AA ACCRUED BULK ESTIMATE OF TRUST FUND BENEFIT - ACCRUAL NOT PREVIOUSLY OBLIGATED | TC 9GEA CLOSING * 4170 TO 4119 * |
| CONTRA 4620 | CONTRA 4119 |
| TC 9GKA CLOSING * 4920 TO 4119, 4150 AND 4170 * | TC 9HDA CLOSING * 4612 TO 4119, 4150 AND 4170 * |
| CONTRA 4920 | CONTRA 4612 |
| | TC 9HFA CLOSING * 4830 TO 4119, 4150 AND 4170 * |
| | CONTRA 4830 |
| | TC 9HHA CLOSING * 4630 TO 4119, 4150 AND 4170 * |
| | CONTRA 4630 |

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POSTED GENERAL LEDGER ACCOUNTS

PAGE 289

ACCOUNT NUMBER : 4180 P

ACCOUNT TITLE : ANTICIPATED TRANSFERS - PRIOR-YEAR AUTHORITY

NORMAL BALANCE : DC

DEFINITION : THE NET AMOUNT OF ANTICIPATED NONEXPENDITURE TRANSFERS OF PRIOR YEAR
UNOBLIGATED BALANCES TO OR FROM APPROPRIATIONS AND FUNDS.

SUBSIDIARY

CLASSIFICATION : P PERMANENT AUTHORITY

| DEBIT | | CREDIT | |
|---|--|---|--|
| TC 00NB ANTICIPATED NON-EXPENDITURE TRANSFER FROM AND (TO) PRIOR FY | | TC 008A RECORD ESTIMATED DEBT REPAYMENTS (PRINCIPAL) DUE THIS FISCAL YEAR | |
| APPROPRIATION | | | |
| CONTRA 4512 | | CONTRA 4450 | |
| | | TC 00GA ACCOMPLISHED NON-EXPENDITURE TRANSFERS FROM AND (TO) PRIOR FY | |
| | | APPROPRIATION | |
| | | CONTRA 4190 | |
| | | TC 9FCA CLOSING * 4180 TO 4450 AND 4612 * | |
| | | CONTRA 4450 4612 | |

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POSTED GENERAL LEDGER ACCOUNTS

PAGE 290

ACCOUNT NUMBER : 4190 P

ACCOUNT TITLE : TRANSFERS - PRIOR-YEAR AUTHORITY

NORMAL BALANCE : DC

DEFINITION : THE NET AMOUNT OF REALIZED NONEXPENDITURE TRANSFERS TO OR FROM
PRIOR-YEAR APPROPRIATIONS AND FUNDS.

SUBSIDIARY

CLASSIFICATION : P PERMANENT AUTHORITY

| DEBIT | | CREDIT | |
|---|--|----------------------------------|--|
| TC 00GA ACCOMPLISHED NON-EXPENDITURE TRANSFERS FROM AND (TO) PRIOR FY | | TC 9GFA CLOSING * 4190 TO 4119 * | |
| APPROPRIATION | | | |
| CONTRA 4180 | | CONTRA 4119 | |
| TC 016A TRANSFER OF UNOBLIGATED BALANCES, OTHER THAN CURRENT YEAR | | | |
| AUTHORIZATIONS, BETWEEN APPROPRIATIONS OR OTHER AGENCIES (TRANSFERS | | | |
| IN) REAPPROPRIATIONS | | | |
| CONTRA 4450 | | | |
| TC 017A TRANSFER OF GROSS UNDELIVERED UNPAID OBLIGATIONS BETWEEN | | | |
| APPROPRIATIONS OR TO OTHER AGENCIES (TRANSFERS IN) | | | |
| CONTRA 4800 | | | |

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POSTED GENERAL LEDGER ACCOUNTS

PAGE 291

ACCOUNT NUMBER : 4201 P

ACCOUNT TITLE : TOTAL ACTUAL RESOURCES - COLLECTED

NORMAL BALANCE : DR

DEFINITION : THIS ACCOUNT IS USED TO CONSOLIDATE THE TOTAL AMOUNT OF ACTUAL
RESOURCES COLLECTED FROM ALL SOURCES.

SUBSIDIARY

CLASSIFICATION : P PERMANENT AUTHORITY

DEBIT

CREDIT

ACCOUNT NUMBER : 4210 P

ACCOUNT TITLE : ANTICIPATED REIMBURSEMENTS AND OTHER INCOME

NORMAL BALANCE : DR

DEFINITION : THE ESTIMATE OF REIMBURSEMENTS EXPECTED TO BE EARNED DURING THE
CURRENT FISCAL YEAR WHICH ARE SUBJECT TO OMB APPORTIONMENT, AND
OTHER AUTHORIZED REIMBURSEMENTS AND/OR OTHER INCOME FOR WHICH
CURRENT FISCAL YEAR OBLIGATIONAL AUTHORITY IS AUTOMATICALLY
ESTABLISHED ON THE BASIS OF CUSTOMER ORDERS RECEIVED.

SUBSIDIARY

CLASSIFICATION : P PERMANENT AUTHORITY

| DEBIT | CREDIT |
|---|---|
| TC 006A ESTIMATED ANTICIPATED REIMBURSEMENTS | TC 402A ADJUSTMENT DOWNWARD OF ESTIMATED REIMBURSEMENTS DURING THE FY |
| CONTRA 4450 | CONTRA 4612 |
| TC 055B CANCELLATION OF UNEXPENDED OBLIGATION/UNDELIVERED ORDERS IN EXPIRED | TC 9FDA CLOSING * 4210 TO 4450 AND 4612 * |
| ACCOUNTS | |
| CONTRA 4240 | CONTRA 4450 4612 |
| TC 9GLA CLOSING * 4920 TO 4210 * | TC 9HEA CLOSING * 4612 TO 4210 * |
| CONTRA 4920 | CONTRA 4612 |
| | TC 9HGA CLOSING * 4830 TO 4210 * |
| | CONTRA 4830 |

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POSTED GENERAL LEDGER ACCOUNTS

PAGE 293

ACCOUNT NUMBER : 4215 P

ACCOUNT TITLE : ANTICIPATED TRUST FUND EXPENDITURE TRANSFERS

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT OF ANTICIPATED APPROPRIATION EXPENDITURE TRANSFERS FROM A
TRUST FUND TO A GENERAL FUND DURING THE FISCAL YEAR.

DEBIT

CREDIT

ACCOUNT NUMBER : 4220 P

ACCOUNT TITLE : REIMBURSABLE ORDERS ACCEPTED

NORMAL BALANCE : DR

DEFINITION : THE TOTAL AMOUNT OF REIMBURSABLE ORDERS ACCEPTED AND UNEARNED. THIS
ACCOUNT REPRESENTS THE AMOUNT OF GOODS AND/OR SERVICES TO BE
FURNISHED FOR OTHER GOVERNMENT AGENCIES OR THE PUBLIC. AT THE TIME
GOODS AND/OR SERVICES ARE FURNISHED, THE AMOUNT BECOMES
REIMBURSEMENTS EARNED.

SUBSIDIARY

CLASSIFICATION : P PERMANENT AUTHORITY

| DEBIT | CREDIT |
|---|--|
| TC 111C TO RECORD ALLOWANCE FOR LOSS ON LOANS RECEIVABLE (UNFUNDED) | TC 136A ACCRUE IN BUDGETARY ACCOUNTS THE QUARTERLY AMOUNT OF LOAN REPAYMENTS DUE (1/4 OF ANNUAL ESTIMATED LOAN COLLECTIONS) |
| * (ESTIMATED UNCOLLECTIBLE IN ACCOUNTS 1351, 1353, 1355 AND 1357 FOR NON-GOVERNMENT DEBTORS) * | |
| CONTRA 4230 | CONTRA 4230 |
| TC 112B TO RECORD ALLOWANCE FOR LOSS ON ACCRUED INTEREST RECEIVABLE (UNFUNDED) | TC 138B ACCRUAL OF INSURANCE PREMIUMS |
| * (ESTIMATE OF UNCOLLECTIBLE IN ACCOUNTS 1341, 1343, 1344, 134A, 134B, 134C, 134D, 134E, AND 134F) * | |
| CONTRA 4230 | CONTRA 4230 |
| TC 9FEA CLOSING * 4420 TO 4450 AND 4612 * | TC 139B ACCRUED INTEREST EARNED ON RECEIVABLES AND LOANS |
| CONTRA 4450 4612 | CONTRA 4230 |
| | TC 140B ACCRUED INTEREST EARNED ON INVESTMENTS |
| | CONTRA 4230 |
| | TC 143B AMORTIZATION OF DISCOUNTS ON SECURITIES PURCHASED |
| | CONTRA 4230 |
| | TC 246B COLLECTION OF ACCRUED INTEREST ON INVESTMENTS |

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| CONTRA 4250

| TC 310A ACCEPTANCE OF REIMBURSABLE ORDERS
| CONTRA 4230

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PAGE 296

ACCOUNT NUMBER : 4225 P

ACCOUNT TITLE : APPROPRIATION TRUST FUND EXPENDITURE TRANSFERS - RECEIVABLE

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT OF UNCOLLECTED EXPENDITURE TRANSFERS FROM A TRUST FUND TO
A GENERAL FUND.

DEBIT

CREDIT

ACCOUNT NUMBER : 4230 P

ACCOUNT TITLE : UNFILLED CUSTOMER ORDERS - UNOBLIGATED

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT OF UNOBLIGATED ORDERS ACCEPTED FROM OTHER ACCOUNTS WITHIN
THE GOVERNMENT FOR GOODS AND SERVICES TO BE FURNISHED ON A
REIMBURSABLE BASIS. WHEN OBLIGATED THE AMOUNTS BECOME UNFILLED
CUSTOMER ORDERS - OBLIGATED UNTIL SUCH TIME AS THE SERVICE IS
PERFORMED.

| DEBIT | CREDIT |
|--|---|
| TC 091E RECEIVING REPORTS - FINAL - (NOT FINANCED BY ADVANCE PAYMENTS) | TC 050C OBLIGATIONS AND NO DECOMMITMENT OR SIMULTANEOUS FULL DECOMMITMENT (EXCLUSIVE OF PERSONAL SERVICE COSTS) WITH TEST FOR AVAILABILITY OF FUNDS - * (COMPUTER MUST TEST FOR AVAILABILITY OF FUNDS. VALID TRANSACTION MUST BE ACCEPTED IN ALL CASES, BUT IF SUFFICIENT FUNDS TO COVER THE TRANSACTION ARE NOT AVAILABLE IN ACCOUNTS 4611 OR 4612 THE TRANSACTION MUST PRINT OUT ON AN EXCEPTION LISTING FOR IMMEDIATE CORRECTIVE ACTION TO RECOVER WITHIN AVAILABLE BALANCES.) * |
| CONTRA 4240 | CONTRA 4250 |
| TC 092E FINAL - ACTUAL REPORTS OF EXPENDITURE FOR AWARDS FINANCED THROUGH GRANTS MANAGEMENT FUNDS | TC 050F OBLIGATIONS AND NO DECOMMITMENT OR SIMULTANEOUS FULL DECOMMITMENT (EXCLUSIVE OF PERSONAL SERVICE COSTS) WITH TEST FOR AVAILABILITY OF FUNDS - * (COMPUTER MUST TEST FOR AVAILABILITY OF FUNDS. VALID TRANSACTION MUST BE ACCEPTED IN ALL CASES, BUT IF SUFFICIENT FUNDS TO COVER THE TRANSACTION ARE NOT AVAILABLE IN ACCOUNTS 4611 OR 4612 THE TRANSACTION MUST PRINT OUT ON AN EXCEPTION LISTING FOR IMMEDIATE CORRECTIVE ACTION TO RECOVER WITHIN AVAILABLE BALANCES.) * |
| CONTRA 4240 | CONTRA 4240 |
| TC 094E FINAL - ACTUAL REPORTS OF EXPENDITURE FOR AWARDS TO NON-FEDERAL AGENCIES FINANCED THROUGH LETTERS OF CREDIT | TC 053E OBLIGATIONS (WITH SOME ACCRUALS) AND PARTIAL DECOMMITMENT IN THE SAME AMOUNT AS THE OBLIGATION *NOTE: IF A PARTIAL AMOUNT OF A COMMITMENT IS TO BE DECOMMITTED FOR THE SAME AMOUNT AS OBLIGATED UNDER THIS TC, ENTER THE COMMITMENT DOCUMENT REFERENCE CODE AND DOCUMENT NUMBER IN THE "OTHER DOCUMENT" FIELD. |

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| CONTRA 4240 | | CONTRA 4240 |
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| TC 095E RECEIVING REPORTS - FINAL (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN LETTER OF CREDIT) | | TC 089C RECEIVING REPORTS - PARTIAL - (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN BY LETTER OF CREDIT - WHICH WERE NOT SPECIFICALLY OBLIGATED OR COMMITTED |
| CONTRA 4240 | | CONTRA 4250 |
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| TC 136A ACCRUE IN BUDGETARY ACCOUNTS THE QUARTERLY AMOUNT OF LOAN REPAYMENTS DUE (1/4 OF ANNUAL ESTIMATED LOAN COLLECTIONS) | | TC 091G RECEIVING REPORTS - FINAL - (NOT FINANCED BY ADVANCE PAYMENTS) |
| CONTRA 4220 | | CONTRA 4240 |
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| TC 138B ACCRUAL OF INSURANCE PREMIUMS | | TC 092G FINAL - ACTUAL REPORTS OF EXPENDITURE FOR AWARDS FINANCED THROUGH GRANTS MANAGEMENT FUNDS |
| CONTRA 4220 | | CONTRA 4240 |
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| TC 139B ACCRUED INTEREST EARNED ON RECEIVABLES AND LOANS | | TC 094G FINAL - ACTUAL REPORTS OF EXPENDITURE FOR AWARDS TO NON-FEDERAL AGENCIES FINANCED THROUGH LETTERS OF CREDIT |
| CONTRA 4220 | | CONTRA 4240 |
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| TC 140B ACCRUED INTEREST EARNED ON INVESTMENTS | | TC 095G RECEIVING REPORTS - FINAL (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN LETTER OF CREDIT) |
| CONTRA 4220 | | CONTRA 4240 |
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| TC 143B AMORTIZATION OF DISCOUNTS ON SECURITIES PURCHASED | | TC 111C TO RECORD ALLOWANCE FOR LOSS ON LOANS RECEIVABLE (UNFUNDED) * (ESTIMATED UNCOLLECTIBLE IN ACCOUNTS 1351, 1353, 1355 AND 1357 FOR NON-GOVERNMENT DEBTORS) * |
| CONTRA 4220 | | CONTRA 4220 |
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| TC 191E DISBURSEMENT - FINAL - NOT PREVIOUSLY ACCRUED | | TC 112B TO RECORD ALLOWANCE FOR LOSS ON ACCRUED INTEREST RECEIVABLE (UNFUNDED) * (ESTIMATE OF UNCOLLECTIBLE IN ACCOUNTS 1341, 1343, 1344, 134A, 134B, 134C, 134D, 134E, AND 134F) * |
| CONTRA 4240 | | CONTRA 4220 |
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| TC 192D DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED | | TC 130C TO RECORD SALES AND INCOME FINANCED BY ADVANCES THAT HAVE NOT BEEN PREVIOUSLY RECORDED WITH THE OBLIGATION/ EXPENDITURE TRANSACTIONS ON REIMBURSABLE ITEMS |
| CONTRA 4250 | | CONTRA 4250 |
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| TC 192J DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED | | TC 132B TO RECORD BILLED REIMBURSABLE SALES AND INCOME. THAT HAVE NOT BEEN |

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| | | PREVIOUSLY RECORDED WITH THE OBLIGATION/EXPENDITURE TRANSACTIONS |
| CONTRA 4250 | | CONTRA 4250 |
| <hr/> | | |
| TC 19EB PAYMENT TO RELEASE PRIOR LIENS ON ACQUIRED COLLATERAL | | TC 134B TO RECORD UNBILLED REIMBURSABLE SALES AND INCOME THAT HAVE NOT BEEN |
| | | PREVIOUSLY RECORDED WITH THE |
| | | OBLIGATION/EXPENDITURE TRANSACTION |
| CONTRA 4250 | | CONTRA 4250 |
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| TC 236D COLLECTIONS - REFUNDS AND AUDIT DISALLOWANCES BILLED | | TC 142B AMORTIZATION OF DEFERRED CREDITS |
| CONTRA 4250 | | CONTRA 4250 |
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| TC 310A ACCEPTANCE OF REIMBURSABLE ORDERS | | TC 190C DISBURSEMENT - FINAL - NOT PREVIOUSLY OBLIGATED OR ACCRUED |
| CONTRA 4220 | | CONTRA 4250 |
| <hr/> | | |
| | | TC 191G DISBURSEMENT - FINAL - NOT PREVIOUSLY ACCRUED |
| | | CONTRA 4240 |
| <hr/> | | |
| | | TC 192G DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED |
| | | CONTRA 4250 |
| <hr/> | | |
| | | TC 192M DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED |
| | | CONTRA 4250 |
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| | | TC 223C COLLECTION OF PRINCIPAL ON LOANS OR DIRECT SALE |
| | | CONTRA 4250 |
| <hr/> | | |
| | | TC 224B COLLECTION OF INTEREST ON LOANS (REPAYMENT OR OUTRIGHT SALE) AND |
| | | AUDIT DISALLOWANCE |
| | | CONTRA 4250 |
| <hr/> | | |
| | | TC 227B COLLECTION OF INSURANCE PREMIUMS |
| | | CONTRA 4250 |
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| | | TC 254B RECORD SALE OF ACQUIRED COLLATERAL |
| | | CONTRA 4250 |
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| | | TC 311A OBLIGATION OF REIMBURSABLE ORDERS ACCEPTED FOR GOODS AND SERVICES TO |
| | | BE FURNISHED |
| | | CONTRA 4240 |
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| | | TC 9FFA CLOSING * 4320 TO 4450 AND 4612 * |

| CONTRA 4450 4612

ACCOUNT NUMBER : 4240 P

ACCOUNT TITLE : UNFILLED CUSTOMER ORDERS - OBLIGATED

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT OF OBLIGATED ORDERS ACCEPTED FOR GOODS AND SERVICES TO BE
FURNISHED ON A REIMBURSABLE BASIS. AT SUCH TIME AS THE GOODS OR
SERVICES ARE FURNISHED THE AMOUNT OBLIGATED BECOMES REIMBURSEMENTS
EARNED.

| DEBIT | CREDIT |
|---|---|
| TC 050F OBLIGATIONS AND NO DECOMMITMENT OR SIMULTANEOUS FULL DECOMMITMENT (EXCLUSIVE OF PERSONAL SERVICE COSTS) WITH TEST FOR AVAILABILITY OF FUNDS - * (COMPUTER MUST TEST FOR AVAILABILITY OF FUNDS. VALID TRANSACTION MUST BE ACCEPTED IN ALL CASES, BUT IF SUFFICIENT FUNDS TO COVER THE TRANSACTION ARE NOT AVAILABLE IN ACCOUNTS 4611 OR 4612 THE TRANSACTION MUST PRINT OUT ON AN EXCEPTION LISTING FOR IMMEDIATE CORRECTIVE ACTION TO RECOVER WITHIN AVAILABLE BALANCES.) * | TC 053B OBLIGATIONS (WITH SOME ACCRUALS) AND PARTIAL DECOMMITMENT IN THE SAME AMOUNT AS THE OBLIGATION *NOTE: IF A PARTIAL AMOUNT OF A COMMITMENT IS TO BE DECOMMITTED FOR THE SAME AMOUNT AS OBLIGATED UNDER THIS TC, ENTER THE COMMITMENT DOCUMENT REFERENCE CODE AND DOCUMENT NUMBER IN THE "OTHER DOCUMENT" FIELD. |
| CONTRA 4230 | CONTRA 4250 |
| TC 053E OBLIGATIONS (WITH SOME ACCRUALS) AND PARTIAL DECOMMITMENT IN THE SAME AMOUNT AS THE OBLIGATION *NOTE: IF A PARTIAL AMOUNT OF A COMMITMENT IS TO BE DECOMMITTED FOR THE SAME AMOUNT AS OBLIGATED UNDER THIS TC, ENTER THE COMMITMENT DOCUMENT REFERENCE CODE AND DOCUMENT NUMBER IN THE "OTHER DOCUMENT" FIELD. | TC 055B CANCELLATION OF UNEXPENDED OBLIGATION/UNDELIVERED ORDERS IN EXPIRED ACCOUNTS |
| CONTRA 4230 | CONTRA 4210 |
| TC 091G RECEIVING REPORTS - FINAL - (NOT FINANCED BY ADVANCE PAYMENTS) | TC 080C ESTIMATED ACCRUALS - PARTIAL - (CONSTRUCTIVE RECEIPT UNDER CONTRACTS AND GRANTS) (NOT FINANCED BY ADVANCE PAYMENTS) |
| CONTRA 4230 | CONTRA 4250 |
| TC 092G FINAL - ACTUAL REPORTS OF EXPENDITURE FOR AWARDS FINANCED THROUGH GRANTS MANAGEMENT FUNDS | TC 081C RECEIVING REPORTS - PARTIAL (FOR MATERIALS OR SERVICES ACTUALLY RECEIVED) - (NOT FINANCED BY ADVANCE PAYMENTS) |
| CONTRA 4230 | CONTRA 4250 |
| TC 094G FINAL - ACTUAL REPORTS OF EXPENDITURE FOR AWARDS TO NON-FEDERAL | TC 082C ESTIMATED MONTHLY ACCRUALS (CONSTRUCTIVE RECEIPT) FOR ESTIMATED |

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| AGENCIES FINANCED THROUGH LETTERS OF CREDIT CONTRA 4230 | PAYMENTS OF CONTRACTORS/GRANTEES UNDER AWARDS FINANCED THROUGH OTHER FEDERAL AGENCIES FOR LETTERS OF CREDIT AND TIMING OF PAYMENT ACTIVITIES CONTRA 4250 |
| TC 095G RECEIVING REPORTS - FINAL (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN LETTER OF CREDIT) CONTRA 4230 | TC 084C ACTUAL REPORTS OF EXPENDITURE (MONTHLY/QUARTERLY) FOR AWARDS FINANCED THROUGH OTHER FEDERAL AGENCIES INCLUDING THE GRANTS MANAGEMENT FUND-PMS FOR LETTERS OF CREDIT OR TIMING OF PAYMENTS ACTIVITIES CONTRA 4250 |
| TC 191G DISBURSEMENT - FINAL - NOT PREVIOUSLY ACCRUED CONTRA 4230 | TC 086C ESTIMATED MONTHLY ACCRUALS (CONSTRUCTIVE RECEIPT) FOR AWARDS TO NON-FEDERAL AGENCIES FINANCED THROUGH LETTERS-OF-CREDIT CONTRA 4250 |
| TC 311A OBLIGATION OF REIMBURSABLE ORDERS ACCEPTED FOR GOODS AND SERVICES TO BE FURNISHED CONTRA 4230 | TC 087C ACTUAL REPORTS OF EXPENDITURE (MONTHLY/QUARTERLY) - FOR AWARDS TO NON-FEDERAL AGENCIES FINANCED THROUGH LETTERS OF CREDIT CONTRA 4250 |
| | TC 088C ESTIMATED ACCRUALS - PARTIAL - CONSTRUCTIVE RECEIPTS - (FOR GOODS OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS) OTHER THAN BY LETTER OF CREDIT CONTRA 4250 |
| | TC 090C RECEIVING REPORTS - PARTIAL - (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN BY LETTER OF CREDIT - WHICH WERE PREVIOUSLY OBLIGATED) CONTRA 4250 |
| | TC 091C RECEIVING REPORTS - FINAL - (NOT FINANCED BY ADVANCE PAYMENTS) CONTRA 4250 |
| | TC 091E RECEIVING REPORTS - FINAL - (NOT FINANCED BY ADVANCE PAYMENTS) CONTRA 4230 |
| | TC 092C FINAL - ACTUAL REPORTS OF EXPENDITURE FOR AWARDS FINANCED THROUGH GRANTS MANAGEMENT FUNDS CONTRA 4250 |
| | TC 092E FINAL - ACTUAL REPORTS OF EXPENDITURE FOR AWARDS FINANCED THROUGH |

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|-------|--|
| | GRANTS MANAGEMENT FUNDS |
| | CONTRA 4230 |
| <hr/> | |
| | TC 094C FINAL - ACTUAL REPORTS OF EXPENDITURE FOR AWARDS TO NON-FEDERAL |
| | AGENCIES FINANCED THROUGH LETTERS OF CREDIT |
| | CONTRA 4250 |
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| | TC 094E FINAL - ACTUAL REPORTS OF EXPENDITURE FOR AWARDS TO NON-FEDERAL |
| | AGENCIES FINANCED THROUGH LETTERS OF CREDIT |
| | CONTRA 4230 |
| <hr/> | |
| | TC 095C RECEIVING REPORTS - FINAL (FOR EQUIPMENT, SUPPLIES, OR SERVICES |
| | PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN LETTER OF CREDIT) |
| | CONTRA 4250 |
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| | TC 095E RECEIVING REPORTS - FINAL (FOR EQUIPMENT, SUPPLIES, OR SERVICES |
| | PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN LETTER OF CREDIT) |
| | CONTRA 4230 |
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| | TC 098C ESTIMATED MONTHLY ACCRUALS (CONSTRUCTIVE RECEIPTS) - FOR ESTIMATED |
| | UNPAID LIABILITIES OF CONTRACTOR/GRANTEES UNDER AWARDS FINANCED |
| | THROUGH OTHER FEDERAL AGENCIES |
| | CONTRA 4250 |
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| | TC 181C DISBURSEMENTS - PARTIAL - NOT PREVIOUSLY ACCRUED |
| | |
| | * (THIS ENTRY USED WHEN MONTHLY INVENTORY OF ACCRUAL IS REVERSED AT |
| | THE BEGINNING OF EACH MONTH) - UNDER TC 080 * |
| | CONTRA 4250 |
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| | TC 191C DISBURSEMENT - FINAL - NOT PREVIOUSLY ACCRUED |
| | CONTRA 4250 |
| <hr/> | |
| | TC 191E DISBURSEMENT - FINAL - NOT PREVIOUSLY ACCRUED |
| | CONTRA 4230 |
| <hr/> | |
| | TC 312A REIMBURSEMENTS AND OTHER INCOME EARNED THROUGH DELIVERY OF GOODS AND |
| | SERVICES |
| | CONTRA 4250 |
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ACCOUNT NUMBER : 4250 P

ACCOUNT TITLE : REIMBURSEMENTS AND OTHER INCOME EARNED

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT OF REIMBURSEMENTS AND OTHER INCOME EARNED TO DATE,
THROUGH THE DELIVERY OF GOODS AND PERFORMANCE OF SERVICES, WHETHER
OR NOT BILLS HAVE BEEN RENDERED OR COLLECTIONS MADE.

| DEBIT | CREDIT |
|---|--|
| TC 050C OBLIGATIONS AND NO DECOMMITMENT OR SIMULTANEOUS FULL DECOMMITMENT (EXCLUSIVE OF PERSONAL SERVICE COSTS) WITH TEST FOR AVAILABILITY OF FUNDS - * (COMPUTER MUST TEST FOR AVAILABILITY OF FUNDS. VALID TRANSACTION MUST BE ACCEPTED IN ALL CASES, BUT IF SUFFICIENT FUNDS TO COVER THE TRANSACTION ARE NOT AVAILABLE IN ACCOUNTS 4611 OR 4612 THE TRANSACTION MUST PRINT OUT ON AN EXCEPTION LISTING FOR IMMEDIATE CORRECTIVE ACTION TO RECOVER WITHIN AVAILABLE BALANCES.) * | TC 192D DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED |
| CONTRA 4230 | CONTRA 4230 |
| TC 053B OBLIGATIONS (WITH SOME ACCRUALS) AND PARTIAL DECOMMITMENT IN THE SAME AMOUNT AS THE OBLIGATION | TC 192J DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED |
| *NOTE: IF A PARTIAL AMOUNT OF A COMMITMENT IS TO BE DECOMMITTED FOR THE SAME AMOUNT AS OBLIGATED UNDER THIS TC, ENTER THE COMMITMENT DOCUMENT REFERENCE CODE AND DOCUMENT NUMBER IN THE "OTHER DOCUMENT" FIELD. | |
| CONTRA 4240 | CONTRA 4230 |
| TC 080C ESTIMATED ACCRUALS - PARTIAL - (CONSTRUCTIVE RECEIPT UNDER CONTRACTS AND GRANTS) (NOT FINANCED BY ADVANCE PAYMENTS) | TC 19EB PAYMENT TO RELEASE PRIOR LIENS ON ACQUIRED COLLATERAL |
| CONTRA 4240 | CONTRA 4230 |
| TC 081C RECEIVING REPORTS - PARTIAL (FOR MATERIALS OR SERVICES ACTUALLY RECEIVED) - (NOT FINANCED BY ADVANCE PAYMENTS) | TC 236D COLLECTIONS - REFUNDS AND AUDIT DISALLOWANCES BILLED |
| CONTRA 4240 | CONTRA 4230 |
| TC 082C ESTIMATED MONTHLY ACCRUALS (CONSTRUCTIVE RECEIPT) FOR ESTIMATED | |

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|-------------|--|--|
| | PAYMENTS OF CONTRACTORS/GRANTEES UNDER AWARDS FINANCED THROUGH OTHER | |
| | FEDERAL AGENCIES FOR LETTERS OF CREDIT AND TIMING OF PAYMENT | |
| | ACTIVITIES | |
| CONTRA 4240 | | |

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| TC 084C | ACTUAL REPORTS OF EXPENDITURE (MONTHLY/QUARTERLY) FOR AWARDS | |
| | FINANCED THROUGH OTHER FEDERAL AGENCIES INCLUDING THE GRANTS | |
| | MANAGEMENT FUND-PMS FOR LETTERS OF CREDIT OR TIMING OF PAYMENTS | |
| | ACTIVITIES | |
| CONTRA 4240 | | |

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|-------------|---|--|
| TC 086C | ESTIMATED MONTHLY ACCRUALS (CONSTRUCTIVE RECEIPT) FOR AWARDS TO | |
| | NON-FEDERAL AGENCIES FINANCED THROUGH LETTERS-OF-CREDIT | |
| CONTRA 4240 | | |

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|-------------|---|--|
| TC 087C | ACTUAL REPORTS OF EXPENDITURE (MONTHLY/QUARTERLY) - FOR AWARDS TO | |
| | NON-FEDERAL AGENCIES FINANCED THROUGH LETTERS OF CREDIT | |
| CONTRA 4240 | | |

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|-------------|--|--|
| TC 088C | ESTIMATED ACCRUALS - PARTIAL - CONSTRUCTIVE RECEIPTS - (FOR GOODS OR | |
| | SERVICES PROVIDED UNDER ADVANCE PAYMENTS) OTHER THAN BY LETTER OF | |
| | CREDIT | |
| CONTRA 4240 | | |

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|-------------|---|--|
| TC 089C | RECEIVING REPORTS - PARTIAL - (FOR EQUIPMENT, SUPPLIES, OR SERVICES | |
| | PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN BY LETTER OF CREDIT - | |
| | WHICH WERE NOT SPECIFICALLY OBLIGATED OR COMMITTED | |
| CONTRA 4230 | | |

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|-------------|---|--|
| TC 090C | RECEIVING REPORTS - PARTIAL - (FOR EQUIPMENT, SUPPLIES, OR SERVICES | |
| | PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN BY LETTER OF CREDIT - | |
| | WHICH WERE PREVIOUSLY OBLIGATED) | |
| CONTRA 4240 | | |

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| TC 091C | RECEIVING REPORTS - FINAL - (NOT FINANCED BY ADVANCE PAYMENTS) | |
| CONTRA 4240 | | |

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|-------------|---|--|
| TC 092C | FINAL - ACTUAL REPORTS OF EXPENDITURE FOR AWARDS FINANCED THROUGH | |
| | GRANTS MANAGEMENT FUNDS | |
| CONTRA 4240 | | |

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| TC 094C | FINAL - ACTUAL REPORTS OF EXPENDITURE FOR AWARDS TO NON-FEDERAL | |
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| AGENCIES FINANCED THROUGH LETTERS OF CREDIT | |
| CONTRA 4240 | |
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| TC 095C RECEIVING REPORTS - FINAL (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN LETTER OF CREDIT) | |
| CONTRA 4240 | |
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| TC 098C ESTIMATED MONTHLY ACCRUALS (CONSTRUCTIVE RECEIPTS) - FOR ESTIMATED UNPAID LIABILITIES OF CONTRACTOR/GRANTEES UNDER AWARDS FINANCED THROUGH OTHER FEDERAL AGENCIES | |
| CONTRA 4240 | |
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| TC 130C TO RECORD SALES AND INCOME FINANCED BY ADVANCES THAT HAVE NOT BEEN PREVIOUSLY RECORDED WITH THE OBLIGATION/ EXPENDITURE TRANSACTIONS ON REIMBURSABLE ITEMS | |
| CONTRA 4230 | |
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| TC 132B TO RECORD BILLED REIMBURSABLE SALES AND INCOME. THAT HAVE NOT BEEN PREVIOUSLY RECORDED WITH THE OBLIGATION/EXPENDITURE TRANSACTIONS | |
| CONTRA 4230 | |
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| TC 134B TO RECORD UNBILLED REIMBURSABLE SALES AND INCOME THAT HAVE NOT BEEN PREVIOUSLY RECORDED WITH THE OBLIGATION/EXPENDITURE TRANSACTION | |
| CONTRA 4230 | |
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| TC 142B AMORTIZATION OF DEFERRED CREDITS | |
| CONTRA 4230 | |
| <hr/> | |
| TC 181C DISBURSEMENTS - PARTIAL - NOT PREVIOUSLY ACCRUED | |
| | |
| * (THIS ENTRY USED WHEN MONTHLY INVENTORY OF ACCRUAL IS REVERSED AT THE BEGINNING OF EACH MONTH) - UNDER TC 080 * | |
| CONTRA 4240 | |
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| TC 190C DISBURSEMENT - FINAL - NOT PREVIOUSLY OBLIGATED OR ACCRUED | |
| CONTRA 4230 | |
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| TC 191C DISBURSEMENT - FINAL - NOT PREVIOUSLY ACCRUED | |
| CONTRA 4240 | |
| <hr/> | |
| TC 192G DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED | |

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| CONTRA 4230 | |
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| TC 192M DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED | |
| CONTRA 4230 | |
| <hr/> | |
| TC 221B COLLECTION OF INCOME - NOT ANTICIPATED (FUNDS NOT RETURNED TO TREASURY) - INCLUDES PROCEEDS FROM SALE OF PROPERTY WHEN THERE IS A GAIN | |
| CONTRA 4450 | |
| <hr/> | |
| TC 223C COLLECTION OF PRINCIPAL ON LOANS OR DIRECT SALE | |
| CONTRA 4230 | |
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| TC 224B COLLECTION OF INTEREST ON LOANS (REPAYMENT OR OUTRIGHT SALE) AND AUDIT DISALLOWANCE | |
| CONTRA 4230 | |
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| TC 227B COLLECTION OF INSURANCE PREMIUMS | |
| CONTRA 4230 | |
| <hr/> | |
| TC 22AB COLLECTION OF INCOME FOR SALE OF PROPERTY WHEN THERE IS A LOSS | |
| CONTRA 4450 | |
| <hr/> | |
| TC 246B COLLECTION OF ACCRUED INTEREST ON INVESTMENTS | |
| CONTRA 4220 | |
| <hr/> | |
| TC 254B RECORD SALE OF ACQUIRED COLLATERAL | |
| CONTRA 4230 | |
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| TC 264B FOR MONIES RECEIVABLE ON DISPOSITION OF FIXED PROPERTY "WHERE THE FUNDS WILL BE USED TO PURCHASE REPLACEMENTS" - WHERE THERE IS A GAIN | |
| CONTRA 4450 | |
| <hr/> | |
| TC 26BB FOR MONIES RECEIVABLE ON DISPOSITION OF FIXED PROPERTY "WHERE THE FUNDS WILL BE USED TO PURCHASE REPLACEMENTS" - WHERE THERE IS A LOSS | |
| CONTRA 4450 | |
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| TC 312A REIMBURSEMENTS AND OTHER INCOME EARNED THROUGH DELIVERY OF GOODS AND SERVICES | |
| CONTRA 4240 | |
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PAGE 308

ACCOUNT NUMBER : 4255 P

ACCOUNT TITLE : REVOLVING FUND EARNED REVENUE

NORMAL BALANCE : CR

DEFINITION : THE AMOUNT OF EARNED REVENUE IN EXCESS OF FUND EXPENDITURES.

| DEBIT | | CREDIT | |
|---|--|--|--|
| TC 9GCA CLOSING * 4250 TO 4119, 4150 AND 4255 * | | TC 9GAA CLOSING EXPENDED APPROPRIATIONS PAID AND OTHER ACCOUNTS TO SOURCE OF | |
| | | FUNDING | |
| | | CLOSING * 4902 TO 4119, 4150, 4170, 4255 & 4530 * | |
| | | CONTRA 4902 | |
| CONTRA 4255 | | TC 9GCA CLOSING * 4250 TO 4119, 4150 AND 4255 * | |
| | | CONTRA 4119 4150 4255 | |

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ACCOUNT NUMBER : 4260 S

ACCOUNT TITLE : ACTUAL COLLECTIONS FROM NON-FEDERAL SOURCES

NORMAL BALANCE : DR

DEFINITION : SUMMARY OF ACTUAL COLLECTIONS FROM NON-FEDERAL SOURCES

BASIC ACCOUNT

SUBDIVIDED BY :

| | |
|------|--|
| 4261 | ACTUAL COLLECTION OF FEES |
| 4262 | ACTUAL COLLECTION OF LOAN PRINCIPAL |
| 4263 | ACTUAL COLLECTION OF LOAN INTEREST |
| 4264 | ACTUAL COLLECTION OF RENT |
| 4265 | PROCEEDS FROM COLLATERAL |
| 4266 | OTHER ACTUAL COLLECTIONS - NON-FEDERAL |

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

PAGE 310

ACCOUNT NUMBER : 4261 P

ACCOUNT TITLE : ACTUAL COLLECTION OF FEES

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT OF FEES COLLECTED DURING THE FISCAL YEAR FROM NON-FEDERAL SOURCES.

DEBIT

CREDIT

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

PAGE 311

ACCOUNT NUMBER : 4262 P

ACCOUNT TITLE : ACTUAL COLLECTION OF LOAN PRINCIPAL

NORMAL BALANCE : DR

DEFINITION : THE TOTAL AMOUNT OF LOAN PRINCIPAL COLLECTED DURING THE FISCAL YEAR FROM
NON-FEDERAL SOURCES.

DEBIT

CREDIT

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

PAGE 312

ACCOUNT NUMBER : 4263 P

ACCOUNT TITLE : ACTUAL COLLECTION OF LOAN INTEREST

NORMAL BALANCE : DR

DEFINITION : THE TOTAL AMOUNT OF LOAN INTEREST COLLECTED DURING THE FISCAL YEAR FROM
NON-FEDERAL SOURCES FOR LOAN PROGRAMS.

DEBIT

CREDIT

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

PAGE 313

ACCOUNT NUMBER : 4264 P

ACCOUNT TITLE : ACTUAL COLLECTION OF RENT

NORMAL BALANCE : DR

DEFINITION : THE TOTAL AMOUNT OF RENT COLLECTED DURING THE FISCAL YEAR FROM NON-FEDERAL
SOURCES.

DEBIT

CREDIT

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

PAGE 314

ACCOUNT NUMBER : 4265 P

ACCOUNT TITLE : PROCEEDS FROM COLLATERAL

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT COLLECTED DURING THE FISCAL YEAR FROM THE SALE OF COLLATERAL.

SUBSIDIARY

CLASSIFICATION : P PERMANENT AUTHORITY

DEBIT

CREDIT

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

PAGE 315

ACCOUNT NUMBER : 4266 P

ACCOUNT TITLE : OTHER ACTUAL COLLECTIONS - NON-FEDERAL

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT COLLECTED DURING THE FISCAL YEAR FROM NON-FEDERAL SOURCES FOR WHICH A
SPECIFIC SGL ACCOUNT HAS NOT BEEN ESTABLISHED.

DEBIT

CREDIT

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

PAGE 316

ACCOUNT NUMBER : 4270 S

ACCOUNT TITLE : ACTUAL COLLECTIONS FROM FEDERAL SOURCES

NORMAL BALANCE : DR

DEFINITION : SUMMARY OF ACTUAL COLLECTIONS FROM FEDERAL SOURCES

BASIC ACCOUNT

SUBDIVIDED BY :

| | |
|------|--|
| 4271 | ACTUAL PROGRAM FUND SUBSIDY COLLECTED - DEFINITE - CURRENT |
| 4272 | ACTUAL PROGRAM FUND SUBSIDY COLLECTED - INDEFINITE - PERMANENT |
| 4273 | INTEREST COLLECTED FROM TREASURY |
| 4274 | ACTUAL PROGRAM FUND SUBSIDY COLLECTED - INDEFINITE - CURRENT |
| 4275 | ACTUAL COLLECTIONS FROM LIQUIDATING ACCOUNT |
| 4276 | ACTUAL COLLECTIONS FROM FINANCING FUND |
| 4277 | OTHER ACTUAL COLLECTIONS - FEDERAL |

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

PAGE 317

ACCOUNT NUMBER : 4271 P

ACCOUNT TITLE : ACTUAL PROGRAM FUND SUBSIDY COLLECTED - DEFINITE - CURRENT

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT OF CURRENT DEFINITE SUBSIDY COLLECTED DURING THE FISCAL YEAR BY THE
FINANCING FUND FROM THE PROGRAM FUND FOR LOAN PROGRAMS.

SUBSIDIARY

CLASSIFICATION : C CURRENT AUTHORITY

DEBIT

CREDIT

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

PAGE 318

ACCOUNT NUMBER : 4272 P

ACCOUNT TITLE : ACTUAL PROGRAM FUND SUBSIDY COLLECTED - INDEFINITE - PERMANENT

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT OF PERMANENT INDEFINITE SUBSIDY COLLECTED DURING THE FISCAL YEAR BY
THE FINANCING FUND FROM THE PROGRAM FUND FOR LOAN PROGRAMS.

SUBSIDIARY

CLASSIFICATION : P PERMANENT AUTHORITY

DEBIT

CREDIT

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

PAGE 319

ACCOUNT NUMBER : 4273 P

ACCOUNT TITLE : INTEREST COLLECTED FROM TREASURY

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT OF INTEREST COLLECTED DURING THE FISCAL YEAR BY THE FINANCING FUND
FROM TREASURY FOR LOAN PROGRAMS.

SUBSIDIARY

CLASSIFICATION : P PERMANENT AUTHORITY

DEBIT

CREDIT

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

PAGE 320

ACCOUNT NUMBER : 4274 P

ACCOUNT TITLE : ACTUAL PROGRAM FUND SUBSIDY COLLECTED - INDEFINITE - CURRENT

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT OF CURRENT INDEFINITE SUBSIDY COLLECTED DURING THE FISCAL YEAR BY THE
FINANCING FUND FROM THE PROGRAM FUND FOR DIRECT LOAN AND LOAN GUARANTEE
PROGRAMS.

SUBSIDIARY

CLASSIFICATION : C CURRENT AUTHORITY

DEBIT

CREDIT

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

PAGE 321

ACCOUNT NUMBER : 4275 P

ACCOUNT TITLE : ACTUAL COLLECTIONS FROM LIQUIDATING ACCOUNT

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT THE FINANCING FUND COLLECTS DURING THE FISCAL YEAR FROM THE
LIQUIDATING FUND FOR ASSUMING PRE-CREDIT REFORM LOAN PROGRAMS FOR WHICH THE
TERMS HAVE BEEN MODIFIED.

SUBSIDIARY

CLASSIFICATION : C CURRENT AUTHORITY

DEBIT

CREDIT

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

PAGE 322

ACCOUNT NUMBER : 4276 P

ACCOUNT TITLE : ACTUAL COLLECTIONS FROM FINANCING FUND

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT THE LIQUIDATING FUND COLLECTS FROM THE FINANCING FUND DURING THE YEAR
FOR TRANSFERS OF MODIFIED DIRECT LOANS TO THE FINANCING FUND.

SUBSIDIARY

CLASSIFICATION : C CURRENT AUTHORITY

DEBIT

CREDIT

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

PAGE 323

ACCOUNT NUMBER : 4277 P

ACCOUNT TITLE : OTHER ACTUAL COLLECTIONS - FEDERAL

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT COLLECTED DURING THE FISCAL YEAR FROM FEDERAL SOURCES FOR WHICH A
SPECIFIC SGL ACCOUNT HAS NOT BEEN ESTABLISHED.

SUBSIDIARY

CLASSIFICATION : C CURRENT AUTHORITY

DEBIT

CREDIT

ACCOUNT NUMBER : 4310 P

ACCOUNT TITLE : ANTICIPATED RECOVERIES OF PRIOR-YEAR OBLIGATIONS

NORMAL BALANCE : DR

DEFINITION : ESTIMATED CANCELLATIONS OR DOWNWARD ADJUSTMENTS OF PRIOR YEAR OBLIGATIONS
ANTICIPATED FOR RECOVERY IN THE CURRENT FISCAL YEAR.

SUBSIDIARY

CLASSIFICATION : D DIRECT PROGRAM
R REIMBURSABLE PROGRAM

| DEBIT | CREDIT |
|--|---|
| TC 00EA ESTIMATED RECOVERIES OF PRIOR YEAR OBLIGATIONS | TC 050M OBLIGATIONS AND NO DECOMMITMENT OR SIMULTANEOUS FULL DECOMMITMENT (EXCLUSIVE OF PERSONAL SERVICE COSTS) WITH TEST FOR AVAILABILITY OF FUNDS - * (COMPUTER MUST TEST FOR AVAILABILITY OF FUNDS. VALID TRANSACTION MUST BE ACCEPTED IN ALL CASES, BUT IF SUFFICIENT FUNDS TO COVER THE TRANSACTION ARE NOT AVAILABLE IN ACCOUNTS 4611 OR 4612 THE TRANSACTION MUST PRINT OUT ON AN EXCEPTION LISTING FOR IMMEDIATE CORRECTIVE ACTION TO RECOVER WITHIN AVAILABLE BALANCES.) * |
| CONTRA 4450 | CONTRA 4971 |
| | TC 050P OBLIGATIONS AND NO DECOMMITMENT OR SIMULTANEOUS FULL DECOMMITMENT (EXCLUSIVE OF PERSONAL SERVICE COSTS) WITH TEST FOR AVAILABILITY OF FUNDS - * (COMPUTER MUST TEST FOR AVAILABILITY OF FUNDS. VALID TRANSACTION MUST BE ACCEPTED IN ALL CASES, BUT IF SUFFICIENT FUNDS TO COVER THE TRANSACTION ARE NOT AVAILABLE IN ACCOUNTS 4611 OR 4612 THE TRANSACTION MUST PRINT OUT ON AN EXCEPTION LISTING FOR IMMEDIATE CORRECTIVE ACTION TO RECOVER WITHIN AVAILABLE BALANCES.) * |
| | CONTRA 4871 |
| | TC 059C CLOSING OF FINANCIAL ASSISTANCE AWARDS (PROGRAM FUNDS - GRANTS, CONTRACTS, LOANS, AGREEMENTS, ETC.) FINANCED THROUGH PMS BASED UPON APPROVED "FINAL REPORT OF EXPENDITURE" (FROE) AT END OF PROJECT PERIOD OR AWARD. |
| | CONTRA 4871 |
| | TC 084I ACTUAL REPORTS OF EXPENDITURE (MONTHLY/QUARTERLY) FOR AWARDS |

| | | |
|-------|--|---|
| | | FINANCED THROUGH OTHER FEDERAL AGENCIES INCLUDING THE GRANTS |
| | | MANAGEMENT FUND-PMS FOR LETTERS OF CREDIT OR TIMING OF PAYMENTS |
| | | ACTIVITIES |
| | | CONTRA 4872 |
| <hr/> | | |
| | | TC 087I ACTUAL REPORTS OF EXPENDITURE (MONTHLY/QUARTERLY) - FOR AWARDS TO |
| | | NON-FEDERAL AGENCIES FINANCED THROUGH LETTERS OF CREDIT |
| | | CONTRA 4872 |
| <hr/> | | |
| | | TC 091N RECEIVING REPORTS - FINAL - (NOT FINANCED BY ADVANCE PAYMENTS) |
| | | CONTRA 4871 |
| <hr/> | | |
| | | TC 096F ACCRUED LEAVE EARNED/LIABILITY TO PAY |
| | | CONTRA 4971 |
| <hr/> | | |
| | | TC 097F TRANSFER OF LEAVE BALANCES IN (+) OR OUT (-) |
| | | CONTRA 4971 |
| <hr/> | | |
| | | TC 190I DISBURSEMENT - FINAL - NOT PREVIOUSLY OBLIGATED OR ACCRUED |
| | | CONTRA 4972 |
| <hr/> | | |
| | | TC 191M DISBURSEMENT - FINAL - NOT PREVIOUSLY ACCRUED |
| | | CONTRA 4871 |
| <hr/> | | |
| | | TC 198E DISBURSEMENTS - FINAL - (FOR LOST DISCOUNTS) |
| | | CONTRA 4972 |
| <hr/> | | |
| | | TC 199E DISBURSEMENTS - FINAL - (FOR INTEREST PENALTIES) |
| | | CONTRA 4972 |
| <hr/> | | |
| | | TC 236H COLLECTIONS - REFUNDS AND AUDIT DISALLOWANCES BILLED |
| | | CONTRA 4972 |
| <hr/> | | |
| | | TC 236J COLLECTIONS - REFUNDS AND AUDIT DISALLOWANCES BILLED |
| | | CONTRA 4872 |
| <hr/> | | |
| | | TC 237D COLLECTION - REFUNDS - UNBILLED |
| | | CONTRA 4972 |
| <hr/> | | |
| | | TC 9FGA CLOSING * 4310 TO 4450 AND 4612 * |

| CONTRA 4450 4612

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POSTED GENERAL LEDGER ACCOUNTS

PAGE 327

ACCOUNT NUMBER : 4320 P

ACCOUNT TITLE : ACTUAL RECOVERIES OF PRIOR YEAR OBLIGATIONS

NORMAL BALANCE : CR

DEFINITION : THE ACTUAL AMOUNT OF ANY CANCELLATIONS OR ADJUSTMENTS DOWNWARD SINCE
OCTOBER 1 OF THE CURRENT FISCAL YEAR FOR OBLIGATIONS REPORTED IN
PRIOR YEARS. THIS ACCOUNT APPLIES TO THE UNEXPIRED PORTION OF
MULTI-YEAR AND NO-YEAR APPROPRIATIONS ONLY.

SUBSIDIARY

CLASSIFICATION : C CURRENT AUTHORITY
P PERMANENT AUTHORITY

| DEBIT | CREDIT |
|---|--------|
| <hr/> | |
| TC 9FHA CLOSING * 4320 TO 4450 AND 4612 * | |
| CONTRA 4450 4612 | |

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POSTED GENERAL LEDGER ACCOUNTS

PAGE 328

ACCOUNT NUMBER : 4350 P

ACCOUNT TITLE : CANCELLED AUTHORITY

NORMAL BALANCE : CR

DEFINITION : THE AMOUNT OF APPROPRIATION AUTHORITY WHICH IS CANCELLED FIVE YEARS
AFTER THE END OF A CURRENT YEAR OR A MULTI-YEAR APPROPRIATION WITH A
SET LIFE. (USED GOVERNMENT-WIDE, BUT NOT PRESENTLY USED BY HHS.)

SUBSIDIARY

CLASSIFICATION : NR NON-GOVERNMENT - REIMBURSABLE PROGRAM

DEBIT

CREDIT

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

PAGE 329

ACCOUNT NUMBER : 4390 S

ACCOUNT TITLE : BALANCE AVAILABLE FOR RESTORATION, WRITEOFF AND WITHDRAWAL

NORMAL BALANCE : DC

DEFINITION : THE NET DIFFERENCE BETWEEN AMONTS PREVIOUSLY WRITTEN OFF WHICH HAVE
BEEN RESTORED TO THE ACCOUNT DURING THE CURRENT FISCAL YEAR AND
AMOUNTS ACTUALLY WRITTEN OFF TO DATE AS TRANSACTIONS OF THE CURRENT
FISCAL YEAR.

BASIC ACCOUNT

SUBDIVIDED BY : 4391 RESTORATIONS, WRITEOFFS AND WITHDRAWALS
4392 RESCISSIONS

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

PAGE 330

ACCOUNT NUMBER : 4391 P

ACCOUNT TITLE : RESTORATIONS, WRITEOFFS AND WITHDRAWALS

NORMAL BALANCE : DC

DEFINITION : AMOUNT AVAILABLE FOR OBLIGATION DURING THE YEAR THAT CEASED TO BE AVAILABLE
DURING OR AT THE END OF THE FISCAL YEAR, OTHER THAN AMOUNTS RESCINDED BY LAW.
INCLUDES UNOBLIGATED BALANCES EXPIRING FOR OBLIGATION, AMOUNTS WRITTEN OFF OR
WITHDRAWN BY ADMINISTRATIVE ACTION, UNOBLIGATED BALANCES RETURNED TO
UNAPPROPRIATED RECEIPTS, AMOUNTS WITHDRAWN/LAPSED FROM LIQUIDATING
APPROPRIATIONS.

SUBSIDIARY

CLASSIFICATION : C CURRENT AUTHORITY
P PERMANENT AUTHORITY

DEBIT

CREDIT

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

PAGE 331

ACCOUNT NUMBER : 4392 P

ACCOUNT TITLE : RESCISSIONS

NORMAL BALANCE : CR

DEFINITION : THE AMOUNT OF BUDGETARY RESOURCES RESCINDED BY ENACTED LEGISLATION.

SUBSIDIARY

CLASSIFICATION : NR NON-GOVERNMENT - REIMBURSABLE PROGRAM

DEBIT

CREDIT

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

PAGE 332

ACCOUNT NUMBER : 4395 P

ACCOUNT TITLE : AUTHORITY UNAVAILABLE PURSUANT TO PUBLIC LAW

NORMAL BALANCE : CR

DEFINITION : AUTHORITY WHICH HAS BEEN TEMPORARILY WITHHELD BY REASON OF SPECIFIC STATUTORY
RESTRICTIONS AND MAY NOT BE USED UNTIL THE SPECIFIC LEGAL REQUIREMENTS ARE MET.

SUBSIDIARY

CLASSIFICATION : NR NON-GOVERNMENT - REIMBURSABLE PROGRAM

DEBIT

CREDIT

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

PAGE 333

ACCOUNT NUMBER : 4410 P

ACCOUNT TITLE : BUDGETARY RESOURCES - NOT AVAILABLE PURSUANT TO PUBLIC LAW

NORMAL BALANCE : CR

DEFINITION : APPROPRIATIONS/REAPPROPRIATIONS WHICH HAVE BEEN WITHHELD BY REASON OF SPECIFIC
STATUTORY RESTRICTIONS AND MAY NOT BE USED UNTIL THE SPECIFIC LEGAL REQUIREMENTS
ARE MET.

| DEBIT | | CREDIT | |
|---|--|---|--|
| TC 9FLA CLOSING * 4410 TO 4450 AND 4612 * | | TC 00HA BUDGETARY RESOURCES WITHHELD BY SPECIFIC STATUTORY RESTRICTIONS | |
| CONTRA 4450 4612 | | CONTRA 4450 | |

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POSTED GENERAL LEDGER ACCOUNTS

PAGE 334

ACCOUNT NUMBER : 4420 P

ACCOUNT TITLE : UNAPPORTIONED AUTHORITY - PENDING RECISSION

NORMAL BALANCE : CR

DEFINITION : THE TOTAL AMOUNT OF BUDGETARY RESOURCES WITHHELD PENDING RECISSION
ACTION BY THE CONGRESS.

| DEBIT | | CREDIT | |
|---|--|--|--|
| TC 00KA BUDGETARY RESOURCES RESCINDED BY CONGRESS | | TC 00JA BUDGETARY RESOURCES WITHHELD PENDING RECISSION BY CONGRESS | |
| CONTRA 4113 | | CONTRA 4450 | |
| TC 9FJA CLOSING * 4420 TO 4450 AND 4612 * | | | |
| CONTRA 4450 4612 | | | |

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POSTED GENERAL LEDGER ACCOUNTS

PAGE 335

ACCOUNT NUMBER : 4430 P

ACCOUNT TITLE : UNAPPORTIONED AUTHORITY - OMB DEFERRAL

NORMAL BALANCE : CR

DEFINITION : THE AMOUNT OF BUDGETARY AUTHORITY SPECIFICALLY WITHHELD FROM
APPORTIONMENT BY THE OFFICE OF MANAGEMENT AND BUDGET.

| DEBIT | | CREDIT | |
|---|--|--|--|
| TC 9FKA CLOSING * 4430 TO 4450 AND 4612 * | | TC 009A BUDGETARY AUTHORITY WITHHELD FROM APPORTIONMENT BY OMB | |
| CONTRA 4450 4612 | | CONTRA 4450 | |

ACCOUNT NUMBER : 4450 P

ACCOUNT TITLE : UNAPPORTIONED AUTHORITY - AVAILABLE

NORMAL BALANCE : CR

DEFINITION : APPROPRIATED FUNDS NOT YET APPORTIONED BY THE OMB ON A QUARTERLY OR
OTHER APPROVED BASIS. THE ACCOUNT IS REDUCED AS APPORTIONMENTS AND
APPORTIONMENT RESERVES ARE ESTABLISHED.

SUBSIDIARY

CLASSIFICATION : D DIRECT PROGRAM
R REIMBURSABLE PROGRAM

| DEBIT | CREDIT |
|--|---|
| TC 007A APPORTIONMENT - CATEGORY A & B | TC 002A APPROPRIATIONS ANTICIPATED TO BE MADE AVAILABLE (INCLUDES INDEFINITE AND RELATED TRANSFERS) |
| CONTRA 4512 | CONTRA 4120 |
| TC 008A RECORD ESTIMATED DEBT REPAYMENTS (PRINCIPAL) DUE THIS FISCAL YEAR | TC 005B TRANSFER OF CURRENT YEAR AUTHORIZATIONS (LEGISLATIVE) FROM & (TO) OTHER AGENCIES OR BETWEEN APPROPRIATIONS (DOES NOT RETAIN PARENT AGENCY APPROPRIATION SYMBOL) |
| CONTRA 4180 | CONTRA 4170 |
| TC 009A BUDGETARY AUTHORITY WITHHELD FROM APPORTIONMENT BY OMB | TC 006A ESTIMATED ANTICIPATED REIMBURSEMENTS |
| CONTRA 4430 | CONTRA 4210 |
| TC 00HA BUDGETARY RESOURCES WITHHELD BY SPECIFIC STATUTORY RESTRICTIONS | TC 00AA APPROPRIATION ENACTED TO ELIMINATE PRIOR YEAR DEFICIENCY |
| CONTRA 4410 | CONTRA 4112 |
| TC 00JA BUDGETARY RESOURCES WITHHELD PENDING RESCISSION BY CONGRESS | TC 00BA APPROPRIATION AND FUND AUTHORITY ENACTED (OTHER THAN REVOLVING FUNDS) |
| CONTRA 4420 | CONTRA 4119 |
| TC 00SA RECLASSIFICATION OF UNOBLIGATED BALANCES BROUGHT FORWARD AND FOR EXCESS OF BUDGETARY RESOURCES REALIZED OVER AMOUNTS ESTIMATED AND APPORTIONED NOT IN EXCESS OF \$200,000 OR 1% OF ESTIMATED BUDGETARY RESOURCES WHICHEVER IS LOWER IS AUTOMATICALLY APPORTIONED. | TC 00CA CAPITAL APPROPRIATED FOR REVOLVING FUNDS - SUBJECT TO APPORTIONMENT |
| CONTRA 4512 | CONTRA 4119 |
| TC 00TA RECLASSIFICATION OF EXCESS OF BUDGETARY RESOURCES REALIZED OVER | TC 00DA DEFINITE BORROWING AUTHORITY |

| | |
|--|---|
| AMOUNTS ESTIMATED AND APPORTIONED IN EXCESS OF 200,000 OR 1% OF TOTAL BUDGETARY RESOURCES, WHICHEVER IS LOWER. | |
| CONTRA 4630 | CONTRA 4141 |
| TC 00UA APPORTIONMENT OF ANTICIPATED RECOVERIES OF PRIOR YEAR OBLIGATIONS AS UNAVAILABLE UNTIL REALIZED. | |
| CONTRA 4590 | CONTRA 4310 |
| TC 9FAA CLOSING UNUSED BUDGETARY RESOURCES ACCOUNTS (TO BE CARRIED FORWARD OR TO BE CARRIED AS EXPIRED/CANCELLED) | |
| CLOSING * 4120 TO 4450 AND 4612 * | |
| CONTRA 4120 | CONTRA 4150 |
| TC 9FBA CLOSING * 4160 TO 4450 AND 4612 * | |
| | TC 00WA APPROPRIATION ENACTED TO LIQUIDATE DEBT |
| | CONTRA 4111 |
| TC 9FCA CLOSING * 4180 TO 4450 AND 4612 * | |
| | TC 016A TRANSFER OF UNOBLIGATED BALANCES, OTHER THAN CURRENT YEAR |
| | AUTHORIZATIONS, BETWEEN APPROPRIATIONS OR OTHER AGENCIES (TRANSFERS |
| | IN) REAPPROPRIATIONS |
| CONTRA 4180 | CONTRA 4190 |
| TC 9FDA CLOSING * 4210 TO 4450 AND 4612 * | |
| CONTRA 4210 | TC 020A INDEFINITE BORROWING AUTHORITY |
| | CONTRA 4142 |
| TC 9FFA CLOSING * 4320 TO 4450 AND 4612 * | |
| | TC 221B COLLECTION OF INCOME - NOT ANTICIPATED (FUNDS NOT RETURNED TO |
| | TREASURY) - INCLUDES PROCEEDS FROM SALE OF PROPERTY WHEN THERE IS A |
| | GAIN |
| CONTRA 4230 | CONTRA 4250 |
| TC 9FGA CLOSING * 4310 TO 4450 AND 4612 * | |
| CONTRA 4310 | TC 22AB COLLECTION OF INCOME FOR SALE OF PROPERTY WHEN THERE IS A LOSS |
| | CONTRA 4250 |
| TC 9FTA CLOSING * 4581 TO 4450 * | |
| | TC 264B FOR MONIES RECEIVABLE ON DISPOSITION OF FIXED PROPERTY "WHERE THE |
| | FUNDS WILL BE USED TO PURCHASE REPLACEMENTS" - WHERE THERE IS A GAIN |
| CONTRA 4581 | CONTRA 4250 |
| TC 9FUA CLOSING * 4582 TO 4450 * | |
| | TC 26BB FOR MONIES RECEIVABLE ON DISPOSITION OF FIXED PROPERTY "WHERE THE |
| | FUNDS WILL BE USED TO PURCHASE REPLACEMENTS" - WHERE THERE IS A LOSS |
| CONTRA 4582 | CONTRA 4250 |
| TC 9FEA CLOSING * 4420 TO 4450 AND 4612 * | |

| | |
|--|-------------|
| | CONTRA 4220 |
|--|-------------|

| | |
|--|---|
| | TC 9FHA CLOSING * 4320 TO 4450 AND 4612 * |
| | CONTRA 4320 |

| | |
|--|---|
| | TC 9FJA CLOSING * 4420 TO 4450 AND 4612 * |
| | CONTRA 4420 |

| | |
|--|---|
| | TC 9FKA CLOSING * 4430 TO 4450 AND 4612 * |
| | CONTRA 4430 |

| | |
|--|---|
| | TC 9FLA CLOSING * 4410 TO 4450 AND 4612 * |
| | CONTRA 4410 |

| | |
|--|----------------------------------|
| | TC 9FOA CLOSING * 4590 to 4450 * |
| | CONTRA 4590 |

| | |
|--|----------------------------------|
| | TC 9FPA CLOSING * 4511 TO 4450 * |
| | CONTRA 4511 |

| | |
|--|----------------------------------|
| | TC 9FQA CLOSING * 4512 TO 4450 * |
| | CONTRA 4512 |

| | |
|--|----------------------------------|
| | TC 9FRA CLOSING * 4571 TO 4450 * |
| | CONTRA 4571 |

| | |
|--|----------------------------------|
| | TC 9FSA CLOSING * 4572 TO 4450 * |
| | CONTRA 4572 |

| | |
|--|----------------------------------|
| | TC 9FVA CLOSING * 4611 TO 4450 * |
| | CONTRA 4611 |

| | |
|--|----------------------------------|
| | TC 9FWA CLOSING * 4612 TO 4450 * |
| | CONTRA 4612 |

| | |
|--|----------------------------------|
| | TC 9FYA CLOSING * 4630 TO 4450 * |
| | CONTRA 4630 |

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PAGE 339

ACCOUNT NUMBER : 4510 S

ACCOUNT TITLE : APPORTIONMENTS

NORMAL BALANCE : CR

DEFINITION : THE AMOUNTS APPORTIONED BY OMB AS CATEGORY A AND B APPORTIONMENTS
THAT ARE AVAILABLE FOR ALLOTMENT. USED TO ACCOUNT FOR CATEGORIES
AND AVAILABILITY IN CURRENT OR SUBSEQUENT QUARTERS.

BASIC ACCOUNT

SUBDIVIDED BY : 4511 APPORTIONMENT AVAILABLE FOR DISTRIBUTION - CURRENT QUARTER
4512 APPORTIONMENT AVAILABLE FOR DISTRIBUTION - SUBSEQUENT QUARTERS

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

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POSTED GENERAL LEDGER ACCOUNTS

PAGE 340

ACCOUNT NUMBER : 4511 P

ACCOUNT TITLE : APPORTIONMENT AVAILABLE FOR DISTRIBUTION - CURRENT QUARTER

NORMAL BALANCE : CR

DEFINITION : AMOUNTS APPORTIONED BY OMB AS CATEGORY A AND B APPORTIONMENTS THAT ARE AVAILABLE
FOR ALLOTMENT IN THE CURRENT QUARTER.

SUBSIDIARY

CLASSIFICATION : A CATEGORY A APPORTIONMENT
 AD CATEGORY A APPORT. - DIRECT PROGRAM
 AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM
 B CATEGORY B APPORTIONMENT
 BD CATEGORY B APPORT. - DIRECT PROGRAM
 BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM

| DEBIT | | CREDIT | |
|---|--|--|--|
| TC 030A TO ISSUE ALLOTMENTS FROM THE APPORTIONMENT | | TC 013A AVAILABILITY OF APPORTIONMENT AT BEGINNING OF QUARTER | |
| CONTRA 4611 | | CONTRA 4512 | |
| TC 270A TRANSFERS-OUT - CATEGORY A & B APPORTIONMENT - (ISSUING AGENCY) | | TC 271A TRANSFERS-IN - CATEGORY A & B APPORTIONMENT - (RECEIVING AGENCY) | |
| CONTRA 4540 | | CONTRA 4550 | |
| TC 9FPA CLOSING * 4511 TO 4450 * | | | |
| CONTRA 4450 | | | |

ACCOUNT NUMBER : 4512 P

ACCOUNT TITLE : APPORTIONMENT AVAILABLE FOR DISTRIBUTION - SUBSEQUENT QUARTERS

NORMAL BALANCE : CR

DEFINITION : AMOUNTS APPORTIONED BY OMB AS CATEGORY A AND B APPORTIONMENTS THAT
ARE AVAILABLE FOR ALLOTMENT IN SUBSEQUENT QUARTERS.

SUBSIDIARY

CLASSIFICATION : A CATEGORY A APPORTIONMENT
 AD CATEGORY A APPORT. - DIRECT PROGRAM
 AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM
 B CATEGORY B APPORTIONMENT
 BD CATEGORY B APPORT. - DIRECT PROGRAM
 BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM

| DEBIT | CREDIT |
|--|---|
| TC 011B TRANSFERS TO OTHER AGENCIES OR DEPARTMENTS CONTRA 4520 | TC 007A APPORTIONMENT - CATEGORY A & B CONTRA 4450 |
| TC 013A AVAILABILITY OF APPORTIONMENT AT BEGINNING OF QUARTER CONTRA 4511 | TC 00MB ANTICIPATED NON-EXPENDITURE TRANSFER FROM AND (TO) CURRENT FY APPROPRIATION |
| TC 024A TO DEFER AVAILABILITY OF OBLIGATIONAL AUTHORITY CONTRA 4630 | TC 00NB ANTICIPATED NON-EXPENDITURE TRANSFER FROM AND (TO) PRIOR FY APPROPRIATION CONTRA 4180 |
| TC 9FQA CLOSING * 4512 TO 4450 * | TC 00SA RECLASSIFICATION OF UNOBLIGATED BALANCES BROUGHT FORWARD AND FOR EXCESS OF BUDGETARY RESOURCES REALIZED OVER AMOUNTS ESTIMATED AND APPORTIONED NOT IN EXCESS OF \$200,000 OR 1% OF ESTIMATED BUDGETARY RESOURCES WHICHEVER IS LOWER IS AUTOMATICALLY APPORTIONED. CONTRA 4450 |
| | TC 010B TRANSFERS FROM OTHER AGENCIES OR DEPARTMENTS CONTRA 4530 |
| | TC 012A ESTABLISHMENT OF ANTICIPATED FUNDING UNDER CONSOLIDATED WORKING |

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| | |
|--|---|
| | FUNDS PENDING TRANSFER OF FUNDS (SPECIFIC AGREEMENTS) |
| | CONTRA 4530 |

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ACCOUNT NUMBER : 4520 P

ACCOUNT TITLE : ALLOCATIONS TO OTHERS

NORMAL BALANCE : CR

DEFINITION : APPORTIONED FUNDS TRANSFERRED TO OTHER AGENCIES FOR THE
ACCOMPLISHMENT OF WORK OR PROJECTS IN ACCORDANCE WITH BUDGET
AUTHORITY AND NEGOTIATED AGREEMENTS TO CARRY OUT THE PURPOSES OF THE
PARENT APPROPRIATION OR FUND. TRANSFERS ARE MADE BY SF-1151 FOR
WHICH TREASURY HAS ESTABLISHED TRANSFER APPROPRIATION ACCOUNTS.

| DEBIT | | CREDIT | |
|---|--|--|--|
| TC 09AC VALUE OF GOODS OR SERVICES ACQUIRED UNDER TRANSFER ACCOUNTS TO OTHER AGENCIES | | TC 011B TRANSFERS TO OTHER AGENCIES OR DEPARTMENTS | |
| CONTRA 4930 | | CONTRA 4512 | |

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ACCOUNT NUMBER : 4530 P

ACCOUNT TITLE : ALLOCATIONS FROM OTHERS

NORMAL BALANCE : DR

DEFINITION : FUNDS APPORTIONED TO OTHERS AND RECEIVED BY THE AGENCY IN ACCORDANCE
WITH BUDGET AUTHORITY AND NEGOTIATED AGREEMENTS TO ACCOMPLISH WORK
OR PROJECTS TO CARRY OUT THE PURPOSES OF THE PARENT APPROPRIATION OR
FUND. TRANSFERS ARE MADE BY SF-1151 FOR WHICH TREASURY HAS
ESTABLISHED TRANSFER APPROPRIATION ACCOUNTS.

| DEBIT | | CREDIT | |
|---|--|--|--|
| TC 010B TRANSFERS FROM OTHER AGENCIES OR DEPARTMENTS | | TC 402A ADJUSTMENT DOWNWARD OF ESTIMATED REIMBURSEMENTS DURING THE FY | |
| CONTRA 4512 | | CONTRA 4612 | |
| TC 012A ESTABLISHMENT OF ANTICIPATED FUNDING UNDER CONSOLIDATED WORKING | | TC 9GAA CLOSING EXPENDED APPROPRIATIONS PAID AND OTHER ACCOUNTS TO SOURCE OF | |
| FUNDS PENDING TRANSFER OF FUNDS (SPECIFIC AGREEMENTS) | | FUNDING | |
| | | CLOSING * 4902 TO 4119, 4150, 4170, 4255 & 4530 * | |
| CONTRA 4512 | | CONTRA 4902 | |

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ACCOUNT NUMBER : 4540 P

ACCOUNT TITLE : INTERNAL FUND DISTRIBUTIONS ISSUED

NORMAL BALANCE : CR

DEFINITION : THE AMOUNT OF APPORTIONED AUTHORITY ALLOCATED FROM THE DEPARTMENT
LEVEL TO INTERMEDIATE LEVELS. FOR HHS THIS ACCOUNT IS USED TO
RECORD TRANSFER OF AUTHORITY BETWEEN HHS AGENCIES.

SUBSIDIARY

CLASSIFICATION : A CATEGORY A APPORTIONMENT
AD CATEGORY A APPORT. - DIRECT PROGRAM
AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM
B CATEGORY B APPORTIONMENT
BD CATEGORY B APPORT. - DIRECT PROGRAM
BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM

DEBIT

CREDIT

| TC 270A TRANSFERS-OUT - CATEGORY A & B APPORTIONMENT - (ISSUING AGENCY)
| CONTRA 4511

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ACCOUNT NUMBER : 4550 P

ACCOUNT TITLE : INTERNAL FUND DISTRIBUTIONS RECEIVED

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT OF ALLOCATIONS RECEIVED BY AN INTERMEDIATE LEVEL FROM A
HEADQUARTERS LEVEL. FOR HHS THIS ACCOUNT IS USED TO RECORD TRANSFER
OF AUTHORITY BETWEEN HHS AGENCIES.

SUBSIDIARY

CLASSIFICATION : A CATEGORY A APPORTIONMENT
AD CATEGORY A APPORT. - DIRECT PROGRAM
AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM
B CATEGORY B APPORTIONMENT
BD CATEGORY B APPORT. - DIRECT PROGRAM
BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM

DEBIT

CREDIT

TC 271A TRANSFERS-IN - CATEGORY A & B APPORTIONMENT - (RECEIVING AGENCY)

CONTRA 4511

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ACCOUNT NUMBER : 4570 S

ACCOUNT TITLE : ALLOTMENTS AND ALLOWANCES ISSUED

NORMAL BALANCE : CR

DEFINITION : THE AMOUNT OF OBLIGATIONAL AUTHORITY ALLOTTED AND ALLOWED BY AN HHS
AGENCY TO A LOWER LEVEL ORGANIZATIONAL COMPONENT. THIS IS AN INTRA-
AGENCY TRANSFER WHICH WILL BE OFFSET UPON CONSOLIDATION.

BASIC ACCOUNT

SUBDIVIDED BY : 4571 ALLOTMENTS ISSUED (INTRA-AGENCY)
4572 ALLOWANCES ISSUED (INTRA-AGENCY)

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

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ACCOUNT NUMBER : 4571 P

ACCOUNT TITLE : ALLOTMENTS ISSUED (INTRA-AGENCY)

NORMAL BALANCE : CR

DEFINITION : ACCOUNT MAINTAINED BY AGENCY HEADQUARTERS TO PROVIDE CONTROL OVER ALLOTMENTS
ISSUED TO REGIONAL/FIELD ACCOUNTING POINTS.

SUBSIDIARY

CLASSIFICATION : A CATEGORY A APPORTIONMENT
 AD CATEGORY A APPORT. - DIRECT PROGRAM
 AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM
 B CATEGORY B APPORTIONMENT
 BD CATEGORY B APPORT. - DIRECT PROGRAM
 BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM

| DEBIT | | CREDIT | |
|----------------------------------|--|--|--|
| TC 9FRA CLOSING * 4571 TO 4450 * | | TC 278A ALLOTMENT ISSUED FROM HEADQUARTERS TO REGIONAL/FIELD OFFICES | |
| | | (HEADQUARTERS ENTRY) | |
| CONTRA 4450 | | CONTRA 4611 | |

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ACCOUNT NUMBER : 4572 P

ACCOUNT TITLE : ALLOWANCES ISSUED (INTRA-AGENCY)

NORMAL BALANCE : CR

DEFINITION : ACCOUNT MAINTAINED BY AGENCY HEADQUARTERS TO PROVIDE CONTROL OVER
ALLOWANCES ISSUED TO REGIONAL/FIELD ACCOUNTING POINTS.

SUBSIDIARY

CLASSIFICATION : A CATEGORY A APPORTIONMENT
 AD CATEGORY A APPORT. - DIRECT PROGRAM
 AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM
 B CATEGORY B APPORTIONMENT
 BD CATEGORY B APPORT. - DIRECT PROGRAM
 BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM

| DEBIT | | CREDIT | |
|----------------------------------|--|--|--|
| TC 9FSA CLOSING * 4572 TO 4450 * | | TC 280A ALLOWANCES ISSUED FROM HEADQUARTERS TO REGIONAL FIELD STATIONS | |
| | | (HEADQUARTERS ENTRY) | |
| CONTRA 4450 | | CONTRA 4612 | |

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ACCOUNT NUMBER : 4580 S

ACCOUNT TITLE : ALLOTMENTS AND ALLOWANCES RECEIVED

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT OF ALLOTMENTS AND ALLOWANCES RECEIVED FOR THE FISCAL YEAR
BY AN HHS AGENCY FROM A LOWER LEVEL ORGANIZATIONAL COMPONENT. THIS
IS AN INTRA-AGENCY TRANSFER WHICH WILL BE OFFSET UPON CONSOLIDATION.

BASIC ACCOUNT

SUBDIVIDED BY : 4581 ALLOTMENTS RECEIVED (INTRA-AGENCY)
4582 ALLOWANCES RECEIVED (INTRA-AGENCY)

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

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ACCOUNT NUMBER : 4581 P

ACCOUNT TITLE : ALLOTMENTS RECEIVED (INTRA-AGENCY)

NORMAL BALANCE : DR

DEFINITION : ACCOUNT MAINTAINED BY REGIONAL/FIELD ACCOUNTING POINTS TO PROVIDE CONTROL OVER
ALLOTMENTS RECEIVED FROM AGENCY HEADQUARTERS.

SUBSIDIARY

CLASSIFICATION : A CATEGORY A APPORTIONMENT
 AD CATEGORY A APPORT. - DIRECT PROGRAM
 AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM
 B CATEGORY B APPORTIONMENT
 BD CATEGORY B APPORT. - DIRECT PROGRAM
 BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM

| DEBIT | | CREDIT |
|---|--|----------------------------------|
| TC 279A ALLOTMENTS RECEIVED AT REGIONAL FIELD OFFICES FROM HEADQUARTERS | | TC 9FTA CLOSING * 4581 TO 4450 * |
| (REGIONAL/FIELD ENTRY) | | |
| CONTRA 4611 | | CONTRA 4450 |

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ACCOUNT NUMBER : 4582 P

ACCOUNT TITLE : ALLOWANCES RECEIVED (INTRA-AGENCY)

NORMAL BALANCE : DR

DEFINITION : ACCOUNT MAINTAINED BY REGIONAL/FIELD ACCOUNTING POINTS TO PROVIDE
CONTROL OVER ALLOWANCES RECEIVED FROM AGENCY HEADQUARTERS.

SUBSIDIARY

CLASSIFICATION : A CATEGORY A APPORTIONMENT
 AD CATEGORY A APPORT. - DIRECT PROGRAM
 AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM
 B CATEGORY B APPORTIONMENT
 BD CATEGORY B APPORT. - DIRECT PROGRAM
 BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM

| DEBIT | | CREDIT |
|--|--|----------------------------------|
| TC 281A ALLOWANCES RECEIVED AT REGIONAL FIELD STATIONS FROM HEADQUARTERS | | TC 9FUA CLOSING * 4582 TO 4450 * |
| (FIELD ENTRY) | | |
| CONTRA 4612 | | CONTRA 4450 |

ACCOUNT NUMBER : 4590 P

ACCOUNT TITLE : APPORTIONMENTS - UNAVAILABLE

NORMAL BALANCE : CR

DEFINITION : AMOUNTS ANTICIPATED AND APPORTIONED THAT WILL BECOME AVAILABLE UPON
COMPLETION OF A SUBSEQUENT EVENT SUCH AS ACCEPTING A REIMBURSABLE
ORDER.

SUBSIDIARY

CLASSIFICATION : A CATEGORY A APPORTIONMENT
AD CATEGORY A APPORT. - DIRECT PROGRAM
AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM
B CATEGORY B APPORTIONMENT
BD CATEGORY B APPORT. - DIRECT PROGRAM
BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM

| DEBIT | CREDIT |
|---|---|
| TC 050R OBLIGATIONS AND NO DECOMMITMENT OR SIMULTANEOUS FULL DECOMMITMENT (EXCLUSIVE OF PERSONAL SERVICE COSTS) WITH TEST FOR AVAILABILITY OF FUNDS - * (COMPUTER MUST TEST FOR AVAILABILITY OF FUNDS. VALID TRANSACTION MUST BE ACCEPTED IN ALL CASES, BUT IF SUFFICIENT FUNDS TO COVER THE TRANSACTION ARE NOT AVAILABLE IN ACCOUNTS 4611 OR 4612 THE TRANSACTION MUST PRINT OUT ON AN EXCEPTION LISTING FOR IMMEDIATE CORRECTIVE ACTION TO RECOVER WITHIN AVAILABLE BALANCES.) * | TC 00UA APPORTIONMENT OF ANTICIPATED RECOVERIES OF PRIOR YEAR OBLIGATIONS AS UNAVAILABLE UNTIL REALIZED. |
| CONTRA 4612 | CONTRA 4450 |
| TC 091P RECEIVING REPORTS - FINAL - (NOT FINANCED BY ADVANCE PAYMENTS) | |
| CONTRA 4612 | |
| TC 9FOA CLOSING * 4590 to 4450 * | |
| CONTRA 4450 | |

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ACCOUNT NUMBER : 4610 S

ACCOUNT TITLE : ALLOTMENTS - REALIZED RESOURCES

NORMAL BALANCE : CR

DEFINITION : THE CURRENT PERIOD AMOUNT OF CATEGORY A AND B FUNDS AVAILABLE FOR
OBLIGATION/COMMITMENT. SUBACCOUNTS OR DATA ELEMENTS MAY BE USED TO
ACCOUNT FOR AVAILABILITY IN CURRENT OR SUBSEQUENT QUARTERS.
ALLOWANCES MAY BE ESTABLISHED AT AN AGENCY LEVEL.

BASIC ACCOUNT

SUBDIVIDED BY : 4611 ALLOTMENTS AVAILABLE FOR COMMITMENT/OBLIGATION
4612 ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

ACCOUNT NUMBER : 4611 P

ACCOUNT TITLE : ALLOTMENTS AVAILABLE FOR COMMITMENT/OBLIGATION

NORMAL BALANCE : CR

DEFINITION : THE CURRENT PERIOD AMOUNT OF CATEGORY A AND B FUNDS AVAILABLE FOR
OBLIGATION/COMMITMENT FOR DIRECT AND REIMBURSABLE PROGRAMS. ALLOTMENT ACCOUNTS
FOR EACH APPROPRIATION AND FUND WILL BE SUPPORTED BY INDIVIDUAL SUBSIDIARY
ALLOTMENT RECORDS.

SUBSIDIARY

CLASSIFICATION : A CATEGORY A APPORTIONMENT
 AD CATEGORY A APPORT. - DIRECT PROGRAM
 AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM
 B CATEGORY B APPORTIONMENT
 BD CATEGORY B APPORT. - DIRECT PROGRAM
 BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM

| DEBIT | CREDIT |
|--|---|
| TC 031A TO ISSUE ALLOWANCES FROM THE ALLOTMENT | TC 030A TO ISSUE ALLOTMENTS FROM THE APPORTIONMENT |
| CONTRA 4612 | CONTRA 4511 |
| TC 037A OBLIGATION PLAN | TC 032A TO ISSUE ALLOTMENTS FOR FUNDS NOT REQUIRED TO BE APPORTIONED |
| CONTRA 4612 | CONTRA 4620 |
| TC 278A ALLOTMENT ISSUED FROM HEADQUARTERS TO REGIONAL/FIELD OFFICES (HEADQUARTERS ENTRY) | TC 279A ALLOTMENTS RECEIVED AT REGIONAL FIELD OFFICES FROM HEADQUARTERS (REGIONAL/FIELD ENTRY) |
| CONTRA 4571 | CONTRA 4581 |
| TC 9FVA CLOSING * 4611 TO 4450 * | |
| CONTRA 4450 | |

ACCOUNT NUMBER : 4612 P

ACCOUNT TITLE : ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION

NORMAL BALANCE : CR

DEFINITION : THE CURRENT PERIOD AMOUNT OF CATEGORY A AND B FUNDS AVAILABLE FOR
OBLIGATION/COMMITMENT FOR DIRECT AND REIMBURSABLE PROGRAMS.
ALLOWANCE ACCOUNTS FOR EACH APPROPRIATION AND FUND WILL BE SUPPORTED
BY INDIVIDUAL SUBSIDIARY ALLOWANCE RECORDS.

SUBSIDIARY

CLASSIFICATION : A CATEGORY A APPORTIONMENT
AD CATEGORY A APPORT. - DIRECT PROGRAM
AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM
B CATEGORY B APPORTIONMENT
BD CATEGORY B APPORT. - DIRECT PROGRAM
BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM

| DEBIT | CREDIT |
|---|--|
| TC 040A COMMITMENTS - TEST FOR AVAILABILITY OF FUNDS - * (COMPUTER MUST TEST FOR AVAILABILITY OF FUNDS IN 4611 AND 4612. TRANSACTIONS WILL BE REJECTED IN ALL CASES WHERE SUFFICIENT UNOBLIGATED BALANCES ARE NOT AVAILABLE TO COVER THE COMMITMENT. ALL SUCH REJECTS MUST BE PRINTED ON AN EXCEPTION LISTING.) * | TC 031A TO ISSUE ALLOWANCES FROM THE ALLOTMENT |
| CONTRA 4700 | CONTRA 4611 |
| TC 050B OBLIGATIONS AND NO DECOMMITMENT OR SIMULTANEOUS FULL DECOMMITMENT (EXCLUSIVE OF PERSONAL SERVICE COSTS) WITH TEST FOR AVAILABILITY OF FUNDS - * (COMPUTER MUST TEST FOR AVAILABILITY OF FUNDS. VALID TRANSACTION MUST BE ACCEPTED IN ALL CASES, BUT IF SUFFICIENT FUNDS TO COVER THE TRANSACTION ARE NOT AVAILABLE IN ACCOUNTS 4611 OR 4612 THE TRANSACTION MUST PRINT OUT ON AN EXCEPTION LISTING FOR IMMEDIATE CORRECTIVE ACTION TO RECOVER WITHIN AVAILABLE BALANCES.) * | TC 037A OBLIGATION PLAN |
| CONTRA 4901 | CONTRA 4611 |
| TC 050E OBLIGATIONS AND NO DECOMMITMENT OR SIMULTANEOUS FULL DECOMMITMENT (EXCLUSIVE OF PERSONAL SERVICE COSTS) WITH TEST FOR AVAILABILITY OF FUNDS - * (COMPUTER MUST TEST FOR AVAILABILITY OF FUNDS. VALID | TC 050A OBLIGATIONS AND NO DECOMMITMENT OR SIMULTANEOUS FULL DECOMMITMENT (EXCLUSIVE OF PERSONAL SERVICE COSTS) WITH TEST FOR AVAILABILITY OF FUNDS - * (COMPUTER MUST TEST FOR AVAILABILITY OF FUNDS. VALID |

| | |
|---|---|
| TRANSACTION MUST BE ACCEPTED IN ALL CASES, BUT IF SUFFICIENT FUNDS TO COVER THE TRANSACTION ARE NOT AVAILABLE IN ACCOUNTS 4611 OR 4612 THE TRANSACTION MUST PRINT OUT ON AN EXCEPTION LISTING FOR IMMEDIATE CORRECTIVE ACTION TO RECOVER WITHIN AVAILABLE BALANCES.) * | TRANSACTION MUST BE ACCEPTED IN ALL CASES, BUT IF SUFFICIENT FUNDS TO COVER THE TRANSACTION ARE NOT AVAILABLE IN ACCOUNTS 4611 OR 4612 THE TRANSACTION MUST PRINT OUT ON AN EXCEPTION LISTING FOR IMMEDIATE CORRECTIVE ACTION TO RECOVER WITHIN AVAILABLE BALANCES.) * |
| CONTRA 4801 | CONTRA 4700 |
| TC 050L OBLIGATIONS AND NO DECOMMITMENT OR SIMULTANEOUS FULL DECOMMITMENT (EXCLUSIVE OF PERSONAL SERVICE COSTS) WITH TEST FOR AVAILABILITY OF FUNDS - * (COMPUTER MUST TEST FOR AVAILABILITY OF FUNDS. VALID TRANSACTION MUST BE ACCEPTED IN ALL CASES, BUT IF SUFFICIENT FUNDS TO COVER THE TRANSACTION ARE NOT AVAILABLE IN ACCOUNTS 4611 OR 4612 THE TRANSACTION MUST PRINT OUT ON AN EXCEPTION LISTING FOR IMMEDIATE CORRECTIVE ACTION TO RECOVER WITHIN AVAILABLE BALANCES.) * | TC 050N OBLIGATIONS AND NO DECOMMITMENT OR SIMULTANEOUS FULL DECOMMITMENT (EXCLUSIVE OF PERSONAL SERVICE COSTS) WITH TEST FOR AVAILABILITY OF FUNDS - * (COMPUTER MUST TEST FOR AVAILABILITY OF FUNDS. VALID TRANSACTION MUST BE ACCEPTED IN ALL CASES, BUT IF SUFFICIENT FUNDS TO COVER THE TRANSACTION ARE NOT AVAILABLE IN ACCOUNTS 4611 OR 4612 THE TRANSACTION MUST PRINT OUT ON AN EXCEPTION LISTING FOR IMMEDIATE CORRECTIVE ACTION TO RECOVER WITHIN AVAILABLE BALANCES.) * |
| CONTRA 4981 | CONTRA 4971 |
| TC 050O OBLIGATIONS AND NO DECOMMITMENT OR SIMULTANEOUS FULL DECOMMITMENT (EXCLUSIVE OF PERSONAL SERVICE COSTS) WITH TEST FOR AVAILABILITY OF FUNDS - * (COMPUTER MUST TEST FOR AVAILABILITY OF FUNDS. VALID TRANSACTION MUST BE ACCEPTED IN ALL CASES, BUT IF SUFFICIENT FUNDS TO COVER THE TRANSACTION ARE NOT AVAILABLE IN ACCOUNTS 4611 OR 4612 THE TRANSACTION MUST PRINT OUT ON AN EXCEPTION LISTING FOR IMMEDIATE CORRECTIVE ACTION TO RECOVER WITHIN AVAILABLE BALANCES.) * | TC 050Q OBLIGATIONS AND NO DECOMMITMENT OR SIMULTANEOUS FULL DECOMMITMENT (EXCLUSIVE OF PERSONAL SERVICE COSTS) WITH TEST FOR AVAILABILITY OF FUNDS - * (COMPUTER MUST TEST FOR AVAILABILITY OF FUNDS. VALID TRANSACTION MUST BE ACCEPTED IN ALL CASES, BUT IF SUFFICIENT FUNDS TO COVER THE TRANSACTION ARE NOT AVAILABLE IN ACCOUNTS 4611 OR 4612 THE TRANSACTION MUST PRINT OUT ON AN EXCEPTION LISTING FOR IMMEDIATE CORRECTIVE ACTION TO RECOVER WITHIN AVAILABLE BALANCES.) * |
| CONTRA 4881 | CONTRA 4871 |
| TC 052C ESTIMATED OBLIGATIONS AND ACCRUED (PROJECTION) UNPAID PERSONAL SERVICES COSTS AND RELATED BENEFITS | TC 050R OBLIGATIONS AND NO DECOMMITMENT OR SIMULTANEOUS FULL DECOMMITMENT (EXCLUSIVE OF PERSONAL SERVICE COSTS) WITH TEST FOR AVAILABILITY OF FUNDS - * (COMPUTER MUST TEST FOR AVAILABILITY OF FUNDS. VALID TRANSACTION MUST BE ACCEPTED IN ALL CASES, BUT IF SUFFICIENT FUNDS TO COVER THE TRANSACTION ARE NOT AVAILABLE IN ACCOUNTS 4611 OR 4612 THE TRANSACTION MUST PRINT OUT ON AN EXCEPTION LISTING FOR IMMEDIATE CORRECTIVE ACTION TO RECOVER WITHIN AVAILABLE BALANCES.) * |
| CONTRA 4901 | CONTRA 4590 |
| TC 056A OBLIGATIONAL ADJUSTMENTS RELATED TO CANCELLED ACCOUNTS (FUNDED FROM CURRENT FISCAL YEAR UNEXPIRED ACCOUNTS) | TC 055A CANCELLATION OF UNEXPENDED OBLIGATION/UNDELIVERED ORDERS IN EXPIRED ACCOUNTS |
| CONTRA 4830 | CONTRA 4820 |
| TC 057A CANCELLATION OF ACCOUNTS RECEIVABLE REFUNDS AND REIMBURSEMENTS IN EXPIRED ACCOUNTS | TC 055C CANCELLATION OF UNEXPENDED OBLIGATION/UNDELIVERED ORDERS IN EXPIRED ACCOUNTS |
| CONTRA 4920 | CONTRA 4920 |
| TC 058A CANCELLATION OF AUDIT DISALLOWANCE RECEIVABLE (REFUND) IN EXPIRED | TC 059D CLOSING OF FINANCIAL ASSISTANCE AWARDS (PROGRAM FUNDS - GRANTS, |

| | | |
|---|--|---|
| ACCOUNTS | | CONTRACTS, LOANS, AGREEMENTS, ETC.) FINANCED THROUGH PMS BASED UPON |
| | | APPROVED "FINAL REPORT OF EXPENDITURE" (FROE) AT END OF PROJECT |
| | | PERIOD OR AWARD. |
| CONTRA 4920 | | CONTRA 4871 |
| <hr/> | | |
| TC 059A CLOSING OF FINANCIAL ASSISTANCE AWARDS (PROGRAM FUNDS - GRANTS, CONTRACTS, LOANS, AGREEMENTS, ETC.) FINANCED THROUGH PMS BASED UPON | | TC 05AA CANCELLATION OF ACCOUNTS PAYABLE IN EXPIRED ACCOUNTS |
| APPROVED "FINAL REPORT OF EXPENDITURE" (FROE) AT END OF PROJECT | | |
| PERIOD OR AWARD. | | |
| CONTRA 4801 | | CONTRA 4920 |
| <hr/> | | |
| TC 059B CLOSING OF FINANCIAL ASSISTANCE AWARDS (PROGRAM FUNDS - GRANTS, CONTRACTS, LOANS, AGREEMENTS, ETC.) FINANCED THROUGH PMS BASED UPON | | TC 05BA CANCELLATION OF ALLOWANCE FOR LOSS ON ACCOUNTS RECEIVABLE REFUNDS |
| APPROVED "FINAL REPORT OF EXPENDITURE" (FROE) AT END OF PROJECT | | |
| PERIOD OR AWARD. | | |
| CONTRA 4881 | | CONTRA 4920 |
| <hr/> | | |
| TC 084H ACTUAL REPORTS OF EXPENDITURE (MONTHLY/QUARTERLY) FOR AWARDS | | TC 084J ACTUAL REPORTS OF EXPENDITURE (MONTHLY/QUARTERLY) FOR AWARDS |
| FINANCED THROUGH OTHER FEDERAL AGENCIES INCLUDING THE GRANTS | | FINANCED THROUGH OTHER FEDERAL AGENCIES INCLUDING THE GRANTS |
| MANAGEMENT FUND-PMS FOR LETTERS OF CREDIT OR TIMING OF PAYMENTS | | MANAGEMENT FUND-PMS FOR LETTERS OF CREDIT OR TIMING OF PAYMENTS |
| ACTIVITIES | | ACTIVITIES |
| CONTRA 4882 | | CONTRA 4872 |
| <hr/> | | |
| TC 087H ACTUAL REPORTS OF EXPENDITURE (MONTHLY/QUARTERLY) - FOR AWARDS TO | | TC 087J ACTUAL REPORTS OF EXPENDITURE (MONTHLY/QUARTERLY) - FOR AWARDS TO |
| NON-FEDERAL AGENCIES FINANCED THROUGH LETTERS OF CREDIT | | NON-FEDERAL AGENCIES FINANCED THROUGH LETTERS OF CREDIT |
| CONTRA 4882 | | CONTRA 4872 |
| <hr/> | | |
| TC 089B RECEIVING REPORTS - PARTIAL - (FOR EQUIPMENT, SUPPLIES, OR SERVICES | | TC 091D RECEIVING REPORTS - FINAL - (NOT FINANCED BY ADVANCE PAYMENTS) |
| PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN BY LETTER OF CREDIT - | | |
| WHICH WERE NOT SPECIFICALLY OBLIGATED OR COMMITTED | | |
| CONTRA 4900 | | CONTRA 4801 |
| <hr/> | | |
| TC 091F RECEIVING REPORTS - FINAL - (NOT FINANCED BY ADVANCE PAYMENTS) | | TC 091O RECEIVING REPORTS - FINAL - (NOT FINANCED BY ADVANCE PAYMENTS) |
| CONTRA 4801 | | CONTRA 4871 |
| <hr/> | | |
| TC 091M RECEIVING REPORTS - FINAL - (NOT FINANCED BY ADVANCE PAYMENTS) | | TC 091P RECEIVING REPORTS - FINAL - (NOT FINANCED BY ADVANCE PAYMENTS) |
| CONTRA 4881 | | CONTRA 4590 |
| <hr/> | | |
| TC 092F FINAL - ACTUAL REPORTS OF EXPENDITURE FOR AWARDS FINANCED THROUGH | | TC 092D FINAL - ACTUAL REPORTS OF EXPENDITURE FOR AWARDS FINANCED THROUGH |
| GRANTS MANAGEMENT FUNDS | | GRANTS MANAGEMENT FUNDS |

| | |
|---|---|
| CONTRA 4800 | CONTRA 4802 |
| TC 094F FINAL - ACTUAL REPORTS OF EXPENDITURE FOR AWARDS TO NON-FEDERAL AGENCIES FINANCED THROUGH LETTERS OF CREDIT | TC 094D FINAL - ACTUAL REPORTS OF EXPENDITURE FOR AWARDS TO NON-FEDERAL AGENCIES FINANCED THROUGH LETTERS OF CREDIT |
| CONTRA 4800 | CONTRA 4800 |
| TC 095F RECEIVING REPORTS - FINAL (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN LETTER OF CREDIT) | TC 095D RECEIVING REPORTS - FINAL (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN LETTER OF CREDIT) |
| CONTRA 4802 | CONTRA 4802 |
| TC 095M RECEIVING REPORTS - FINAL (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN LETTER OF CREDIT) | TC 096G ACCRUED LEAVE EARNED/LIABILITY TO PAY |
| CONTRA 4902 | CONTRA 4971 |
| TC 095N RECEIVING REPORTS - FINAL (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN LETTER OF CREDIT) | TC 097G TRANSFER OF LEAVE BALANCES IN (+) OR OUT (-) |
| CONTRA 4882 | CONTRA 4971 |
| TC 096C ACCRUED LEAVE EARNED/LIABILITY TO PAY | TC 183E DISBURSEMENTS - PAYROLLS - NOT PREVIOUSLY OBLIGATED OR ACCRUED |
| CONTRA 4901 | * THIS ENTRY USED WHEN ESTIMATED PAYROLL OBLIGATIONS ARE REVERSED AND NEW ESTIMATES FOR BALANCE OF MONTH ARE SEPARATELY ESTABLISHED * |
| TC 096E ACCRUED LEAVE EARNED/LIABILITY TO PAY | TC 190J DISBURSEMENT - FINAL - NOT PREVIOUSLY OBLIGATED OR ACCRUED |
| CONTRA 4981 | CONTRA 4972 |
| TC 097C TRANSFER OF LEAVE BALANCES IN (+) OR OUT (-) | TC 191D DISBURSEMENT - FINAL - NOT PREVIOUSLY ACCRUED |
| CONTRA 4901 | CONTRA 4801 |
| TC 097E TRANSFER OF LEAVE BALANCES IN (+) OR OUT (-) | TC 191N DISBURSEMENT - FINAL - NOT PREVIOUSLY ACCRUED |
| CONTRA 4981 | CONTRA 4871 |
| TC 183B DISBURSEMENTS - PAYROLLS - NOT PREVIOUSLY OBLIGATED OR ACCRUED | TC 192C DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED |
| * THIS ENTRY USED WHEN ESTIMATED PAYROLL OBLIGATIONS ARE REVERSED AND NEW ESTIMATES FOR BALANCE OF MONTH ARE SEPARATELY ESTABLISHED * | |
| CONTRA 4902 | CONTRA 4900 |
| TC 183D DISBURSEMENTS - PAYROLLS - NOT PREVIOUSLY OBLIGATED OR ACCRUED | TC 192I DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED |

* THIS ENTRY USED WHEN ESTIMATED PAYROLL OBLIGATIONS ARE REVERSED
AND NEW ESTIMATES FOR BALANCE OF MONTH ARE SEPARATELY ESTABLISHED *

CONTRA 4902 | CONTRA 4900

TC 190B DISBURSEMENT - FINAL - NOT PREVIOUSLY OBLIGATED OR ACCRUED

CONTRA 4902 | TC 198F DISBURSEMENTS - FINAL - (FOR LOST DISCOUNTS)
| CONTRA 4972

TC 190H DISBURSEMENT - FINAL - NOT PREVIOUSLY OBLIGATED OR ACCRUED

CONTRA 4982 | TC 199F DISBURSEMENTS - FINAL - (FOR INTEREST PENALTIES)
| CONTRA 4972

TC 191F DISBURSEMENT - FINAL - NOT PREVIOUSLY ACCRUED

CONTRA 4801 | TC 236C COLLECTIONS - REFUNDS AND AUDIT DISALLOWANCES BILLED
| CONTRA 4902

TC 191O DISBURSEMENT - FINAL - NOT PREVIOUSLY ACCRUED

CONTRA 4881 | TC 236I COLLECTIONS - REFUNDS AND AUDIT DISALLOWANCES BILLED
| CONTRA 4972

TC 192F DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED

CONTRA 4900 | TC 236K COLLECTIONS - REFUNDS AND AUDIT DISALLOWANCES BILLED
| CONTRA 4872

TC 192L DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED

CONTRA 4900 | TC 237B COLLECTION - REFUNDS - UNBILLED
| CONTRA 4902

TC 198B DISBURSEMENTS - FINAL - (FOR LOST DISCOUNTS)

CONTRA 4902 | TC 237E COLLECTION - REFUNDS - UNBILLED
| CONTRA 4972

TC 198D DISBURSEMENTS - FINAL - (FOR LOST DISCOUNTS)

CONTRA 4982 | TC 281A ALLOWANCES RECEIVED AT REGIONAL FIELD STATIONS FROM HEADQUARTERS
| (FIELD ENTRY)
| CONTRA 4582

TC 199B DISBURSEMENTS - FINAL - (FOR INTEREST PENALTIES)

CONTRA 4902 | TC 9FEA CLOSING * 4420 TO 4450 AND 4612 *
| CONTRA 4220

TC 199D DISBURSEMENTS - FINAL - (FOR INTEREST PENALTIES)

CONTRA 4982 | TC 9FHA CLOSING * 4320 TO 4450 AND 4612 *
| CONTRA 4320

TC 280A ALLOWANCES ISSUED FROM HEADQUARTERS TO REGIONAL FIELD STATIONS
(HEADQUARTERS ENTRY)

CONTRA 4572 | TC 9FJA CLOSING * 4420 TO 4450 AND 4612 *
|
| CONTRA 4420

TC 33AA TO RESERVE ALLOWANCE AUTHORITY FOR LATER PERIOD

| TC 9FKA CLOSING * 4430 TO 4450 AND 4612 *

| | | |
|--|--|---|
| CONTRA 4630 | | CONTRA 4430 |
| <hr/> | | |
| TC 402A ADJUSTMENT DOWNWARD OF ESTIMATED REIMBURSEMENTS DURING THE FY | | TC 9FLA CLOSING * 4410 TO 4450 AND 4612 * |
| CONTRA 4210 4530 | | CONTRA 4410 |
| <hr/> | | |
| TC 9FAA CLOSING UNUSED BUDGETARY RESOURCES ACCOUNTS (TO BE CARRIED FORWARD | | |
| OR TO BE CARRIED AS EXPIRED/CANCELLED) | | |
| | | |
| CLOSING * 4120 TO 4450 AND 4612 * | | |
| CONTRA 4120 | | |
| <hr/> | | |
| TC 9FBA CLOSING * 4160 TO 4450 AND 4612 * | | |
| <hr/> | | |
| TC 9FCA CLOSING * 4180 TO 4450 AND 4612 * | | |
| CONTRA 4180 | | |
| <hr/> | | |
| TC 9FDA CLOSING * 4210 TO 4450 AND 4612 * | | |
| CONTRA 4210 | | |
| <hr/> | | |
| TC 9FFA CLOSING * 4320 TO 4450 AND 4612 * | | |
| CONTRA 4230 | | |
| <hr/> | | |
| TC 9FGA CLOSING * 4310 TO 4450 AND 4612 * | | |
| CONTRA 4310 | | |
| <hr/> | | |
| TC 9FWA CLOSING * 4612 TO 4450 * | | |
| CONTRA 4450 | | |
| <hr/> | | |
| TC 9HDA CLOSING * 4612 TO 4119, 4150 AND 4170 * | | |
| CONTRA 4119 4150 4170 | | |
| <hr/> | | |
| TC 9HEA CLOSING * 4612 TO 4210 * | | |
| CONTRA 4210 | | |
| <hr/> | | |

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POSTED GENERAL LEDGER ACCOUNTS

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ACCOUNT NUMBER : 4620 P

ACCOUNT TITLE : OTHER FUNDS AVAILABLE FOR COMMITMENT/OBLIGATION

NORMAL BALANCE : CR

DEFINITION : APPROPRIATED FUNDS NOT SUBJECT TO APPORTIONMENT, THAT ARE AVAILABLE
FOR COMMITMENT/OBLIGATION.

SUBSIDIARY

CLASSIFICATION : BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM

| DEBIT | | CREDIT | |
|--|--|--|--|
| TC 032A TO ISSUE ALLOTMENTS FOR FUNDS NOT REQUIRED TO BE APPORTIONED | | TC 00RA APPROPRIATION AUTHORIZATION NOT REQUIRING APPORTIONMENT | |
| CONTRA 4611 | | CONTRA 4119 | |
| TC 08AC ACCRUED BULK ESTIMATE OF TRUST FUND BENEFIT - ACCRUAL NOT PREVIOUSLY OBLIGATED | | TC 08AA ACCRUED BULK ESTIMATE OF TRUST FUND BENEFIT - ACCRUAL NOT PREVIOUSLY OBLIGATED | |
| CONTRA 4901 | | CONTRA 4170 | |
| TC 19CB DISBURSEMENT OF PRIOR ACCRUAL, RECORD BENEFIT PAYMENTS MADE BY PAYMENT CENTERS | | TC 19CD DISBURSEMENT OF PRIOR ACCRUAL, RECORD BENEFIT PAYMENTS MADE BY PAYMENT CENTERS | |
| CONTRA 4902 | | CONTRA 4901 | |
| TC 9FXA CLOSING * 4620 TO 4170 * | | TC 236C COLLECTIONS - REFUNDS AND AUDIT DISALLOWANCES BILLED | |
| CONTRA 4170 | | CONTRA 4902 | |

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ACCOUNT NUMBER : 4630 P

ACCOUNT TITLE : FUNDS NOT AVAILABLE FOR COMMITMENT/OBLIGATION

NORMAL BALANCE : CR

DEFINITION : APPROPRIATED FUNDS, THAT ARE NOT AVAILABLE FOR
COMMITMENT/OBLIGATION.

| DEBIT | CREDIT |
|---|---|
| TC 9FYA CLOSING * 4630 TO 4450 * | TC 00TA RECLASSIFICATION OF EXCESS OF BUDGETARY RESOURCES REALIZED OVER |
| | AMOUNTS ESTIMATED AND APPORTIONED IN EXCESS OF 200,000 OR 1% OF |
| | TOTAL BUDGETARY RESOURCES, WHICHEVER IS LOWER. |
| CONTRA 4450 | CONTRA 4450 |
| TC 9HHA CLOSING * 4630 TO 4119, 4150 AND 4170 * | TC 024A TO DEFER AVAILABILITY OF OBLIGATIONAL AUTHORITY |
| CONTRA 4119 4150 4170 | CONTRA 4512 |
| | TC 33AA TO RESERVE ALLOWANCE AUTHORITY FOR LATER PERIOD |
| | CONTRA 4612 |

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ACCOUNT NUMBER : 4650 P

ACCOUNT TITLE : ALLOTMENTS - EXPIRED AUTHORITY

NORMAL BALANCE : CR

DEFINITION : THE AMOUNT OF APPROPRIATION AUTHORITY WHICH EXPIRES AT THE END OF
THE CURRENT-YEAR OR A MULTI-YEAR APPROPRIATION WITH A SET LIFE.
(ACCOUNT USED GOVERNMENT-WIDE, BUT NOT PRESENTLY USED BY HHS.)

SUBSIDIARY

CLASSIFICATION : BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM

DEBIT

CREDIT

ACCOUNT NUMBER : 4700 P

ACCOUNT TITLE : COMMITMENTS

NORMAL BALANCE : CR

DEFINITION : THE AMOUNT OF ALLOTMENT OR LOWER LEVEL AUTHORITY COMMITTED IN
ANTICIPATION OF OBLIGATION.

SUBSIDIARY

CLASSIFICATION : A CATEGORY A APPORTIONMENT
 AD CATEGORY A APPORT. - DIRECT PROGRAM
 AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM
 B CATEGORY B APPORTIONMENT
 BD CATEGORY B APPORT. - DIRECT PROGRAM
 BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM

| DEBIT | CREDIT |
|---|---|
| TC 050A OBLIGATIONS AND NO DECOMMITMENT OR SIMULTANEOUS FULL DECOMMITMENT (EXCLUSIVE OF PERSONAL SERVICE COSTS) WITH TEST FOR AVAILABILITY OF FUNDS - * (COMPUTER MUST TEST FOR AVAILABILITY OF FUNDS. VALID TRANSACTION MUST BE ACCEPTED IN ALL CASES, BUT IF SUFFICIENT FUNDS TO COVER THE TRANSACTION ARE NOT AVAILABLE IN ACCOUNTS 4611 OR 4612 THE TRANSACTION MUST PRINT OUT ON AN EXCEPTION LISTING FOR IMMEDIATE CORRECTIVE ACTION TO RECOVER WITHIN AVAILABLE BALANCES.) * | TC 040A COMMITMENTS - TEST FOR AVAILABILITY OF FUNDS - * (COMPUTER MUST TEST FOR AVAILABILITY OF FUNDS IN 4611 AND 4612. TRANSACTIONS WILL BE REJECTED IN ALL CASES WHERE SUFFICIENT UNOBLIGATED BALANCES ARE NOT AVAILABLE TO COVER THE COMMITMENT. ALL SUCH REJECTS MUST BE PRINTED ON AN EXCEPTION LISTING.) * |
| CONTRA 4612 | CONTRA 4612 |
| TC 053A OBLIGATIONS (WITH SOME ACCRUALS) AND PARTIAL DECOMMITMENT IN THE SAME AMOUNT AS THE OBLIGATION | |
| *NOTE: IF A PARTIAL AMOUNT OF A COMMITMENT IS TO BE DECOMMITTED FOR THE SAME AMOUNT AS OBLIGATED UNDER THIS TC, ENTER THE COMMITMENT DOCUMENT REFERENCE CODE AND DOCUMENT NUMBER IN THE "OTHER DOCUMENT" FIELD. | |
| CONTRA 4901 | |
| TC 053D OBLIGATIONS (WITH SOME ACCRUALS) AND PARTIAL DECOMMITMENT IN THE SAME AMOUNT AS THE OBLIGATION | |

*NOTE: IF A PARTIAL AMOUNT OF A COMMITMENT IS TO BE DECOMMITTED FOR |
THE SAME AMOUNT AS OBLIGATED UNDER THIS TC, ENTER THE COMMITMENT |
DOCUMENT REFERENCE CODE AND DOCUMENT NUMBER IN THE "OTHER DOCUMENT" |
FIELD. |
CONTRA 4801 |

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ACCOUNT NUMBER : 4800 T

ACCOUNT TITLE : UNDELIVERED ORDERS

NORMAL BALANCE : CR

DEFINITION : THE AMOUNT OF GOODS AND SERVICES ORDERED AND OBLIGATED, BUT WHICH
HAVE NOT BEEN ACTUALLY OR CONSTRUCTIVELY RECEIVED. THIS ACCOUNT
INCLUDES ANY ORDERS FOR WHICH ADVANCE PAYMENT HAS BEEN MADE BUT FOR
WHICH DELIVERY OR PERFORMANCE HAS NOT YET OCCURRED. UNDELIVERED
ACCOUNTS FOR EACH APPROPRIATION AND FUND WILL BE SUPPORTED BY
DETAILED OBJECT CLASS RECORDS.

BASIC ACCOUNT

SUBDIVIDED BY : 4801 UNDELIVERED ORDERS - UNPAID
 4802 UNDELIVERED ORDERS - PAID
 4820 UNDELIVERED ORDERS - CANCELLED
 4830 UNDELIVERED ORDERS - OBLIGATIONAL ADJUSTMENTS
 4870 DOWNWARD ADJUSTMENTS OF PRIOR-YEAR UNDELIVERED ORDERS
 4880 UPWARD ADJUSTMENTS OF PRIOR-YEAR UNDELIVERED ORDERS

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

ACCOUNT NUMBER : 4801 P

ACCOUNT TITLE : UNDELIVERED ORDERS - UNPAID

NORMAL BALANCE : CR

DEFINITION : THE AMOUNT OF GOODS AND SERVICES ORDERED AND OBLIGATED WHICH HAVE NOT BEEN
ACTUALLY OR CONSTRUCTIVELY RECEIVED AND FOR WHICH AMOUNTS HAVE NOT BEEN PREPAID
OR ADVANCED.

SUBSIDIARY

CLASSIFICATION : A CATEGORY A APPORTIONMENT
 AD CATEGORY A APPORT. - DIRECT PROGRAM
 AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM
 B CATEGORY B APPORTIONMENT
 BD CATEGORY B APPORT. - DIRECT PROGRAM
 BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM

| DEBIT | CREDIT |
|--|---|
| TC 060B ADVANCES TO FEDERAL AND NON-FEDERAL ENTITIES OTHER THAN TRAVEL ADVANCES/EMPLOYEE EMERGENCY PAYMENTS AND ADVANCES THROUGH THE PAYMENT MANAGEMENT SYSTEM (PMS) (SEE 061 AND 062) | TC 050E OBLIGATIONS AND NO DECOMMITMENT OR SIMULTANEOUS FULL DECOMMITMENT (EXCLUSIVE OF PERSONAL SERVICE COSTS) WITH TEST FOR AVAILABILITY OF FUNDS - * (COMPUTER MUST TEST FOR AVAILABILITY OF FUNDS. VALID TRANSACTION MUST BE ACCEPTED IN ALL CASES, BUT IF SUFFICIENT FUNDS TO COVER THE TRANSACTION ARE NOT AVAILABLE IN ACCOUNTS 4611 OR 4612 THE TRANSACTION MUST PRINT OUT ON AN EXCEPTION LISTING FOR IMMEDIATE CORRECTIVE ACTION TO RECOVER WITHIN AVAILABLE BALANCES.) * |
| CONTRA 4802 | CONTRA 4612 |
| TC 062B ADVANCES TO NON-FEDERAL ENTITIES THROUGH THE PAYMENT MANAGEMENT SYSTEM (PMS) | TC 053D OBLIGATIONS (WITH SOME ACCRUALS) AND PARTIAL DECOMMITMENT IN THE SAME AMOUNT AS THE OBLIGATION *NOTE: IF A PARTIAL AMOUNT OF A COMMITMENT IS TO BE DECOMMITTED FOR THE SAME AMOUNT AS OBLIGATED UNDER THIS TC, ENTER THE COMMITMENT DOCUMENT REFERENCE CODE AND DOCUMENT NUMBER IN THE "OTHER DOCUMENT" FIELD. |
| CONTRA 4802 | CONTRA 4700 |
| TC 080B ESTIMATED ACCRUALS - PARTIAL - (CONSTRUCTIVE RECEIPT UNDER CONTRACTS AND GRANTS) (NOT FINANCED BY ADVANCE PAYMENTS) | TC 059A CLOSING OF FINANCIAL ASSISTANCE AWARDS (PROGRAM FUNDS - GRANTS, CONTRACTS, LOANS, AGREEMENTS, ETC.) FINANCED THROUGH PMS BASED UPON |

| | | |
|---|--|--|
| | | APPROVED "FINAL REPORT OF EXPENDITURE" (FROE) AT END OF PROJECT |
| | | PERIOD OR AWARD. |
| CONTRA 4901 | | CONTRA 4612 |
| TC 081B RECEIVING REPORTS - PARTIAL (FOR MATERIALS OR SERVICES ACTUALLY RECEIVED) - (NOT FINANCED BY ADVANCE PAYMENTS) | | TC 091F RECEIVING REPORTS - FINAL - (NOT FINANCED BY ADVANCE PAYMENTS) |
| CONTRA 4901 | | CONTRA 4612 |
| TC 091B RECEIVING REPORTS - FINAL - (NOT FINANCED BY ADVANCE PAYMENTS) | | TC 191F DISBURSEMENT - FINAL - NOT PREVIOUSLY ACCRUED |
| CONTRA 4901 | | CONTRA 4612 |
| TC 091D RECEIVING REPORTS - FINAL - (NOT FINANCED BY ADVANCE PAYMENTS) | | TC 9HBA CONSOLIDATING PAID AND UNPAID UPWARD ADJUSTMENTS OF PRIOR-YEAR UNDELIVERED ORDERS TO PAID AND UNPAID UNDELIVERED ORDERS |
| | | |
| | | CLOSING * 4881 TO 4801 AND 4882 TO 4802 * |
| CONTRA 4612 | | CONTRA 4881 |
| TC 098B ESTIMATED MONTHLY ACCRUALS (CONSTRUCTIVE RECEIPTS) - FOR ESTIMATED UNPAID LIABILITIES OF CONTRACTOR/GRANTEES UNDER AWARDS FINANCED THROUGH OTHER FEDERAL AGENCIES | | |
| CONTRA 4901 | | |
| TC 181B DISBURSEMENTS - PARTIAL - NOT PREVIOUSLY ACCRUED | | |
| | | |
| * (THIS ENTRY USED WHEN MONTHLY INVENTORY OF ACCRUAL IS REVERSED AT THE BEGINNING OF EACH MONTH) - UNDER TC 080 * | | |
| CONTRA 4902 | | |
| TC 184B DISBURSEMENT - PARTIAL - FOR LOANS AND INVESTMENTS AND ACCRUED INTEREST PURCHASED ON INVESTMENTS | | |
| CONTRA 4902 | | |
| TC 191B DISBURSEMENT - FINAL - NOT PREVIOUSLY ACCRUED | | |
| CONTRA 4902 | | |
| TC 191D DISBURSEMENT - FINAL - NOT PREVIOUSLY ACCRUED | | |
| CONTRA 4612 | | |
| TC 194B FINAL DISBURSEMENT - FOR LOANS AND INVESTMENTS AND ACCRUED INTEREST PURCHASED ON INVESTMENTS | | |

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CONTRA 4902

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TC 9HAA CONSOLIDATING PAID AND UNPAID DOWNWARD ADJUSTMENTS OF PRIOR-YEAR

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UNDELIVERED ORDERS TO PAID AND UNPAID UNDELIVERED ORDERS

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CLOSING * 4871 TO 4801 AND 4872 TO 4802 *

|

CONTRA 4871

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TC 9HCA CLOSING * 4820 TO 4801 AND 4802 *

|

CONTRA 4820

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ACCOUNT NUMBER : 4802 P

ACCOUNT TITLE : UNDELIVERED ORDERS - PAID

NORMAL BALANCE : CR

DEFINITION : THE AMOUNT OF GOODS AND SERVICES ORDERED AND OBLIGATED WHICH HAVE
NOT BEEN ACTUALLY OR CONSTRUCTIVELY RECEIVED BUT HAVE BEEN PREPAID
OR ADVANCED.

SUBSIDIARY

CLASSIFICATION : A CATEGORY A APPORTIONMENT
 AD CATEGORY A APPORT. - DIRECT PROGRAM
 AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM
 B CATEGORY B APPORTIONMENT
 BD CATEGORY B APPORT. - DIRECT PROGRAM
 BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM

| DEBIT | CREDIT |
|--|---|
| TC 082B ESTIMATED MONTHLY ACCRUALS (CONSTRUCTIVE RECEIPT) FOR ESTIMATED PAYMENTS OF CONTRACTORS/GRANTEES UNDER AWARDS FINANCED THROUGH OTHER FEDERAL AGENCIES FOR LETTERS OF CREDIT AND TIMING OF PAYMENT ACTIVITIES CONTRA 4902 | TC 060B ADVANCES TO FEDERAL AND NON-FEDERAL ENTITIES OTHER THAN TRAVEL ADVANCES/EMPLOYEE EMERGENCY PAYMENTS AND ADVANCES THROUGH THE PAYMENT MANAGEMENT SYSTEM (PMS) (SEE 061 AND 062) CONTRA 4801 |
| TC 084B ACTUAL REPORTS OF EXPENDITURE (MONTHLY/QUARTERLY) FOR AWARDS FINANCED THROUGH OTHER FEDERAL AGENCIES INCLUDING THE GRANTS MANAGEMENT FUND-PMS FOR LETTERS OF CREDIT OR TIMING OF PAYMENTS ACTIVITIES CONTRA 4902 | TC 062B ADVANCES TO NON-FEDERAL ENTITIES THROUGH THE PAYMENT MANAGEMENT SYSTEM (PMS) CONTRA 4801 |
| TC 086B ESTIMATED MONTHLY ACCRUALS (CONSTRUCTIVE RECEIPT) FOR AWARDS TO NON-FEDERAL AGENCIES FINANCED THROUGH LETTERS-OF-CREDIT CONTRA 4902 | TC 095F RECEIVING REPORTS - FINAL (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN LETTER OF CREDIT) CONTRA 4612 |
| TC 087B ACTUAL REPORTS OF EXPENDITURE (MONTHLY/QUARTERLY) - FOR AWARDS TO NON-FEDERAL AGENCIES FINANCED THROUGH LETTERS OF CREDIT | TC 9HBB CONSOLIDATING PAID AND UNPAID UPWARD ADJUSTMENTS OF PRIOR-YEAR UNDELIVERED ORDERS TO PAID AND UNPAID UNDELIVERED ORDERS CLOSING * 4881 TO 4801 AND 4882 TO 4802 * |

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| CONTRA 4902 | | CONTRA 4882 |
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| TC 088B ESTIMATED ACCRUALS - PARTIAL - CONSTRUCTIVE RECEIPTS - (FOR GOODS OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS) OTHER THAN BY LETTER OF CREDIT | |
| CONTRA 4902 | |

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|---|--|
| TC 090B RECEIVING REPORTS - PARTIAL - (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN BY LETTER OF CREDIT - WHICH WERE PREVIOUSLY OBLIGATED) | |
| CONTRA 4902 | |

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|---|--|
| TC 092B FINAL - ACTUAL REPORTS OF EXPENDITURE FOR AWARDS FINANCED THROUGH GRANTS MANAGEMENT FUNDS | |
| CONTRA 4902 | |

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|---|--|
| TC 092D FINAL - ACTUAL REPORTS OF EXPENDITURE FOR AWARDS FINANCED THROUGH GRANTS MANAGEMENT FUNDS | |
| CONTRA 4612 | |

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|--|--|
| TC 095B RECEIVING REPORTS - FINAL (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN LETTER OF CREDIT) | |
| CONTRA 4902 | |

| | |
|--|--|
| TC 095D RECEIVING REPORTS - FINAL (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN LETTER OF CREDIT) | |
| CONTRA 4612 | |

| | |
|--|--|
| TC 120B AMORTIZATION OF PREPAID EXPENSES UPON RECEIPT OF GOODS | |
| CONTRA 4902 | |

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|---|--|
| TC 9HAB CONSOLIDATING PAID AND UNPAID DOWNWARD ADJUSTMENTS OF PRIOR-YEAR UNDELIVERED ORDERS TO PAID AND UNPAID UNDELIVERED ORDERS | |
| CLOSING * 4871 TO 4801 AND 4872 TO 4802 * | |
| CONTRA 4872 | |

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|---|--|
| TC 9HCB CLOSING * 4820 TO 4801 AND 4802 * | |
| CONTRA 4820 | |

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ACCOUNT NUMBER : 4820 P

ACCOUNT TITLE : UNDELIVERED ORDERS - CANCELLED

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT OF UNDELIVERED ORDERS THAT WERE CANCELLED AT THE END OF
THE FIFTH EXPIRED YEAR OF THE APPROPRIATION. (THIS IS A UNIQUE HHS
ACCOUNT)

SUBSIDIARY

CLASSIFICATION : A CATEGORY A APPORTIONMENT
AD CATEGORY A APPORT. - DIRECT PROGRAM
AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM
B CATEGORY B APPORTIONMENT
BD CATEGORY B APPORT. - DIRECT PROGRAM
BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM

| DEBIT | | CREDIT | |
|---|--|---|--|
| TC 055A CANCELLATION OF UNEXPENDED OBLIGATION/UNDELIVERED ORDERS IN EXPIRED | | TC 9HCA CLOSING * 4820 TO 4801 AND 4802 * | |
| ACCOUNTS | | | |
| CONTRA 4612 | | CONTRA 4801 | |
| | | TC 9HCB CLOSING * 4820 TO 4801 AND 4802 * | |
| | | CONTRA 4802 | |

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ACCOUNT NUMBER : 4830 P

ACCOUNT TITLE : UNDELIVERED ORDERS - OBLIGATIONAL ADJUSTMENTS

NORMAL BALANCE : CR

DEFINITION : THE AMOUNT OF OBLIGATIONS, PREVIOUSLY CANCELLED, THAT WERE PAID FROM
THE ONE PERCENT LIMITATION OF AN UNEXPIRED APPROPRIATION. (THIS IS
A UNIQUE HHS ACCOUNT)

SUBSIDIARY

CLASSIFICATION : A CATEGORY A APPORTIONMENT
 AD CATEGORY A APPORT. - DIRECT PROGRAM
 AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM
 B CATEGORY B APPORTIONMENT
 BD CATEGORY B APPORT. - DIRECT PROGRAM
 BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM

| DEBIT | | CREDIT | |
|---|--|---|--|
| TC 9HFA CLOSING * 4830 TO 4119, 4150 AND 4170 * | | TC 056A OBLIGATIONAL ADJUSTMENTS RELATED TO CANCELLED ACCOUNTS (FUNDED FROM | |
| | | CURRENT FISCAL YEAR UNEXPIRED ACCOUNTS) | |
| CONTRA 4119 4150 4170 | | CONTRA 4612 | |
| TC 9HGA CLOSING * 4830 TO 4210 * | | | |
| CONTRA 4210 | | | |

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ACCOUNT NUMBER : 4870 S

ACCOUNT TITLE : DOWNWARD ADJUSTMENTS OF PRIOR-YEAR UNDELIVERED ORDERS

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT OF PAID AND UNPAID PRIOR-YEAR OBLIGATIONS IN EXCESS OF
THE RELATED EXPENDED AUTHORITY NECESSARY TO LIQUIDATE THE
OBLIGATIONS. THIS ACCOUNT IS USED AFTER THE YEAR OF THE ORIGINAL
OBLIGATION BUT BEFORE CANCELLATION OF THE BUDGETARY AUTHORITY
INVOLVED. THOUGH ITS NATURE IS AS A CONTRA ACCOUNT TO ACCOUNT 4800,
THE ACCOUNT ACCUMULATES AUTHORITY FROM LIQUIDATION OF PRIOR-YEAR
UNPAID AND PAID OBLIGATIONS AT AMOUNTS LESS THAN THEY WERE PLACED ON
THE BOOKS.

BASIC ACCOUNT

SUBDIVIDED BY : 4871 DOWNWARD ADJUSTMENT OF PRIOR-YEAR UNDELIVERED ORDERS - UNPAID
4872 DOWNWARD ADJUSTMENTS OF PRIOR-YEAR UNDELIVERED ORDERS - PAID

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

ACCOUNT NUMBER : 4871 P

ACCOUNT TITLE : DOWNWARD ADJUSTMENT OF PRIOR-YEAR UNDELIVERED ORDERS - UNPAID

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT OF UNPAID PRIOR YEAR OBLIGATIONS IN EXCESS OF THE RELATED EXPENDED
AUTHORITY NECESSARY TO LIQUIDATE THE OBLIGATIONS. THIS ACCOUNT IS USED AFTER
THE YEAR OF THE ORIGINAL OBLIGATION BUT BEFORE CANCELLATION OF THE BUDGETARY
AUTHORITY INVOLVED. THOUGH ITS NATURE IS AS A CONTRA ACCOUNT TO ACCOUNT 4801,
THE ACCOUNT ACCUMULATES AUTHORITY FROM LIQUIDATION OF PRIOR-YEAR UNPAID
OBLIGATIONS AT AMOUNTS LESS THAN THEY WERE PLACED ON THE BOOKS.

SUBSIDIARY

CLASSIFICATION : A CATEGORY A APPORTIONMENT
AD CATEGORY A APPORT. - DIRECT PROGRAM
AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM
B CATEGORY B APPORTIONMENT
BD CATEGORY B APPORT. - DIRECT PROGRAM
BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM

| DEBIT | CREDIT |
|---|---|
| TC 050P OBLIGATIONS AND NO DECOMMITMENT OR SIMULTANEOUS FULL DECOMMITMENT (EXCLUSIVE OF PERSONAL SERVICE COSTS) WITH TEST FOR AVAILABILITY OF FUNDS - * (COMPUTER MUST TEST FOR AVAILABILITY OF FUNDS. VALID TRANSACTION MUST BE ACCEPTED IN ALL CASES, BUT IF SUFFICIENT FUNDS TO COVER THE TRANSACTION ARE NOT AVAILABLE IN ACCOUNTS 4611 OR 4612 THE TRANSACTION MUST PRINT OUT ON AN EXCEPTION LISTING FOR IMMEDIATE CORRECTIVE ACTION TO RECOVER WITHIN AVAILABLE BALANCES.) * | TC 9HAA CONSOLIDATING PAID AND UNPAID DOWNWARD ADJUSTMENTS OF PRIOR-YEAR UNDELIVERED ORDERS TO PAID AND UNPAID UNDELIVERED ORDERS CLOSING * 4871 TO 4801 AND 4872 TO 4802 * |
| CONTRA 4310 | CONTRA 4801 |
| TC 050Q OBLIGATIONS AND NO DECOMMITMENT OR SIMULTANEOUS FULL DECOMMITMENT (EXCLUSIVE OF PERSONAL SERVICE COSTS) WITH TEST FOR AVAILABILITY OF FUNDS - * (COMPUTER MUST TEST FOR AVAILABILITY OF FUNDS. VALID TRANSACTION MUST BE ACCEPTED IN ALL CASES, BUT IF SUFFICIENT FUNDS TO COVER THE TRANSACTION ARE NOT AVAILABLE IN ACCOUNTS 4611 OR 4612 THE TRANSACTION MUST PRINT OUT ON AN EXCEPTION LISTING FOR IMMEDIATE CORRECTIVE ACTION TO RECOVER WITHIN AVAILABLE BALANCES.) * | |
| CONTRA 4612 | |
| TC 059C CLOSING OF FINANCIAL ASSISTANCE AWARDS (PROGRAM FUNDS - GRANTS, | |

| | |
|---|--|
| CONTRACTS, LOANS, AGREEMENTS, ETC.) FINANCED THROUGH PMS BASED UPON | |
| APPROVED "FINAL REPORT OF EXPENDITURE" (FROE) AT END OF PROJECT | |
| PERIOD OR AWARD. | |
| CONTRA 4310 | |

| | |
|---|--|
| TC 059D CLOSING OF FINANCIAL ASSISTANCE AWARDS (PROGRAM FUNDS - GRANTS, | |
| CONTRACTS, LOANS, AGREEMENTS, ETC.) FINANCED THROUGH PMS BASED UPON | |
| APPROVED "FINAL REPORT OF EXPENDITURE" (FROE) AT END OF PROJECT | |
| PERIOD OR AWARD. | |
| CONTRA 4612 | |

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| TC 091N RECEIVING REPORTS - FINAL - (NOT FINANCED BY ADVANCE PAYMENTS) | |
| CONTRA 4310 | |

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| TC 091O RECEIVING REPORTS - FINAL - (NOT FINANCED BY ADVANCE PAYMENTS) | |
| CONTRA 4612 | |

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| TC 191M DISBURSEMENT - FINAL - NOT PREVIOUSLY ACCRUED | |
| CONTRA 4310 | |

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| TC 191N DISBURSEMENT - FINAL - NOT PREVIOUSLY ACCRUED | |
| CONTRA 4612 | |

ACCOUNT NUMBER : 4872 P

ACCOUNT TITLE : DOWNWARD ADJUSTMENTS OF PRIOR-YEAR UNDELIVERED ORDERS - PAID

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT OF PAID PRIOR-YEAR OBLIGATIONS IN EXCESS OF THE RELATED
EXPENDED AUTHORITY NECESSARY TO LIQUIDATE THE OBLIGATIONS. THIS
ACCOUNT IS USED AFTER THE YEAR OF THE ORIGINAL OBLIGATION BUT BEFORE
CANCELLATION OF THE BUDGETARY AUTHORITY INVOLVED. THOUGH ITS NATURE
IS AS A CONTRA ACCOUNT TO ACCOUNT 4802, THE ACCOUNT ACCUMULATES
AUTHORITY FROM LIQUIDATION OF PRIOR-YEAR PAID OBLIGATIONS AT AMOUNTS
LESS THAN THEY WERE PLACED ON THE BOOKS.

SUBSIDIARY

CLASSIFICATION : A CATEGORY A APPORTIONMENT
AD CATEGORY A APPORT. - DIRECT PROGRAM
AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM
B CATEGORY B APPORTIONMENT
BD CATEGORY B APPORT. - DIRECT PROGRAM
BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM

| DEBIT | CREDIT |
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| TC 084I ACTUAL REPORTS OF EXPENDITURE (MONTHLY/QUARTERLY) FOR AWARDS FINANCED THROUGH OTHER FEDERAL AGENCIES INCLUDING THE GRANTS MANAGEMENT FUND-PMS FOR LETTERS OF CREDIT OR TIMING OF PAYMENTS ACTIVITIES CONTRA 4310 | TC 9HAB CONSOLIDATING PAID AND UNPAID DOWNWARD ADJUSTMENTS OF PRIOR-YEAR UNDELIVERED ORDERS TO PAID AND UNPAID UNDELIVERED ORDERS CLOSING * 4871 TO 4801 AND 4872 TO 4802 * CONTRA 4802 |
| TC 084J ACTUAL REPORTS OF EXPENDITURE (MONTHLY/QUARTERLY) FOR AWARDS FINANCED THROUGH OTHER FEDERAL AGENCIES INCLUDING THE GRANTS MANAGEMENT FUND-PMS FOR LETTERS OF CREDIT OR TIMING OF PAYMENTS ACTIVITIES CONTRA 4612 | |
| TC 087I ACTUAL REPORTS OF EXPENDITURE (MONTHLY/QUARTERLY) - FOR AWARDS TO NON-FEDERAL AGENCIES FINANCED THROUGH LETTERS OF CREDIT CONTRA 4310 | |
| TC 087J ACTUAL REPORTS OF EXPENDITURE (MONTHLY/QUARTERLY) - FOR AWARDS TO | |

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|---|--|
| NON-FEDERAL AGENCIES FINANCED THROUGH LETTERS OF CREDIT | |
| CONTRA 4612 | |

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| TC 236J COLLECTIONS - REFUNDS AND AUDIT DISALLOWANCES BILLED | |
| CONTRA 4310 | |

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| TC 236K COLLECTIONS - REFUNDS AND AUDIT DISALLOWANCES BILLED | |
| CONTRA 4612 | |

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ACCOUNT NUMBER : 4880 S

ACCOUNT TITLE : UPWARD ADJUSTMENTS OF PRIOR-YEAR UNDELIVERED ORDERS

NORMAL BALANCE : CR

DEFINITION : THE AMOUNT OF EXPENDED AUTHORITY IN EXCESS OF RELATED PRIOR-YEAR
OBLIGATIONS NECESSARY TO LIQUIDATE THE PAID AND UNPAID OBLIGATIONS.
THIS ACCOUNT IS USED AFTER THE YEAR OF THE ORIGINAL OBLIGATION BUT
BEFORE CANCELLATION OF THE BUDGETARY AUTHORITY INVOLVED.

BASIC ACCOUNT

SUBDIVIDED BY : 4881 UPWARD ADJUSTMENTS OF PRIOR-YEAR UNDELIVERED ORDERS - UNPAID
4882 UPWARD ADJUSTMENTS OF PRIOR-YEAR UNDELIVERED ORDERS - PAID

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

ACCOUNT NUMBER : 4881 P

ACCOUNT TITLE : UPWARD ADJUSTMENTS OF PRIOR-YEAR UNDELIVERED ORDERS - UNPAID

NORMAL BALANCE : CR

DEFINITION : THE AMOUNT OF EXPENDED AUTHORITY IN EXCESS OF RELATED PRIOR-YEAR OBLIGATIONS
NECESSARY TO LIQUIDATE THE UNPAID OBLIGATIONS. THIS ACCOUNT IS USED AFTER THE
YEAR OF ORIGINAL OBLIGATION BUT BEFORE CANCELLATION OF THE BUDGETARY AUTHORITY
INVOLVED.

SUBSIDIARY

CLASSIFICATION : A CATEGORY A APPORTIONMENT
 AD CATEGORY A APPORT. - DIRECT PROGRAM
 AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM
 B CATEGORY B APPORTIONMENT
 BD CATEGORY B APPORT. - DIRECT PROGRAM
 BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM

| DEBIT | CREDIT |
|---|---|
| TC 9HBA CONSOLIDATING PAID AND UNPAID UPWARD ADJUSTMENTS OF PRIOR-YEAR UNDELIVERED ORDERS TO PAID AND UNPAID UNDELIVERED ORDERS CLOSING * 4881 TO 4801 AND 4882 TO 4802 * | TC 0500 OBLIGATIONS AND NO DECOMMITMENT OR SIMULTANEOUS FULL DECOMMITMENT (EXCLUSIVE OF PERSONAL SERVICE COSTS) WITH TEST FOR AVAILABILITY OF FUNDS - * (COMPUTER MUST TEST FOR AVAILABILITY OF FUNDS. VALID TRANSACTION MUST BE ACCEPTED IN ALL CASES, BUT IF SUFFICIENT FUNDS TO COVER THE TRANSACTION ARE NOT AVAILABLE IN ACCOUNTS 4611 OR 4612 THE TRANSACTION MUST PRINT OUT ON AN EXCEPTION LISTING FOR IMMEDIATE CORRECTIVE ACTION TO RECOVER WITHIN AVAILABLE BALANCES.) * |
| CONTRA 4801 | CONTRA 4612 |
| | TC 059B CLOSING OF FINANCIAL ASSISTANCE AWARDS (PROGRAM FUNDS - GRANTS, CONTRACTS, LOANS, AGREEMENTS, ETC.) FINANCED THROUGH PMS BASED UPON APPROVED "FINAL REPORT OF EXPENDITURE" (FROE) AT END OF PROJECT PERIOD OR AWARD. CONTRA 4612 |
| | TC 091M RECEIVING REPORTS - FINAL - (NOT FINANCED BY ADVANCE PAYMENTS) CONTRA 4612 |
| | TC 1910 DISBURSEMENT - FINAL - NOT PREVIOUSLY ACCRUED |

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| CONTRA 4612

ACCOUNT NUMBER : 4882 P

ACCOUNT TITLE : UPWARD ADJUSTMENTS OF PRIOR-YEAR UNDELIVERED ORDERS - PAID

NORMAL BALANCE : CR

DEFINITION : THE AMOUNT OF EXPENDED AUTHORITY IN EXCESS OF RELATED PRIOR-YEAR
OBLIGATIONS NECESSARY TO LIQUIDATE THE PAID OBLIGATIONS. THIS
ACCOUNT IS USED AFTER THE YEAR OF ORIGINAL OBLIGATION BUT BEFORE THE
CANCELLATION OF THE BUDGETARY AUTHORITY INVOLVED.

SUBSIDIARY

CLASSIFICATION : A CATEGORY A APPORTIONMENT
AD CATEGORY A APPORT. - DIRECT PROGRAM
AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM
B CATEGORY B APPORTIONMENT
BD CATEGORY B APPORT. - DIRECT PROGRAM
BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM

| DEBIT | CREDIT |
|--|--|
| TC 9HBB CONSOLIDATING PAID AND UNPAID UPWARD ADJUSTMENTS OF PRIOR-YEAR UNDELIVERED ORDERS TO PAID AND UNPAID UNDELIVERED ORDERS CLOSING * 4881 TO 4801 AND 4882 TO 4802 * CONTRA 4802 | TC 084H ACTUAL REPORTS OF EXPENDITURE (MONTHLY/QUARTERLY) FOR AWARDS FINANCED THROUGH OTHER FEDERAL AGENCIES INCLUDING THE GRANTS MANAGEMENT FUND-PMS FOR LETTERS OF CREDIT OR TIMING OF PAYMENTS ACTIVITIES CONTRA 4612 |
| | TC 087H ACTUAL REPORTS OF EXPENDITURE (MONTHLY/QUARTERLY) - FOR AWARDS TO NON-FEDERAL AGENCIES FINANCED THROUGH LETTERS OF CREDIT CONTRA 4612 |
| | TC 095N RECEIVING REPORTS - FINAL (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN LETTER OF CREDIT) CONTRA 4612 |

ACCOUNT NUMBER : 4900 T

ACCOUNT TITLE : EXPENDED AUTHORITY

NORMAL BALANCE : CR

DEFINITION : PAID AND UNPAID EXPENDITURES FOR: (A) SERVICES PERFORMED BY
EMPLOYEES, CONTRACTORS, VENDORS, CARRIERS, GRANTEES, LESSORS, OTHER
GOVERNMENT FUNDS; (B) GOODS AND TANGIBLE PROPERTY RECEIVED, AND (C)
AMOUNTS BECOMING OWED UNDER PROGRAMS FOR WHICH NO CURRENT SERVICE OR
PERFORMANCE IS REQUIRED (I.E., ANNUITIES, INSURANCE CLAIMS, OTHER
BENEFIT PAYMENTS). BALANCES WILL SHOW THE EXPENDITURES MADE TO
GOVERNMENT AND NON-GOVERNMENT SOURCES FOR THE DIRECT AND
REIMBURSABLE PROGRAMS. EXPENDITURE ACCOUNTS FOR EACH APPROPRIATION
AND FUND WILL BE SUPPORTED BY DETAILED OBJECT CLASS RECORDS.

BASIC ACCOUNT

SUBDIVIDED BY : 4901 EXPENDED AUTHORITY - UNPAID
4902 EXPENDED AUTHORITY - PAID
4920 EXPENDED AUTHORITY - CANCELLED
4930 EXPENDED AUTHORITY REPORTED AGAINST TRANSFERS TO OTHER AGENCIES
4970 DOWNWARD ADJUSTMENTS OF PRIOR-YEAR EXPENDED AUTHORITY
4980 UPWARD ADJUSTMENTS OF PRIOR-YEAR EXPENDED AUTHORITY

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

ACCOUNT NUMBER : 4901 P

ACCOUNT TITLE : EXPENDED AUTHORITY - UNPAID

NORMAL BALANCE : CR

DEFINITION : THE UNPAID EXPENDITURES FOR: (A) SERVICES PERFORMED BY EMPLOYEES, CONTRACTORS, VENDORS, CARRIERS, GRANTEEES, LESSORS, OTHER GOVERNMENT FUNDS; (B) GOODS AND TANGIBLE PROPERTY RECEIVED; AND (C) AMOUNTS BECOMING OWED UNDER PROGRAMS FOR WHICH NO CURRENT SERVICE OR PERFORMANCE IS REQUIRED (I.E., ANNUITIES, INSURANCE CLAIMS, OTHER BENEFIT PAYMENTS). BALANCES WILL SHOW THE EXPENDITURES MADE TO GOVERNMENT AND NON-GOVERNMENT SOURCES FOR THE DIRECT AND REIMBURSABLE PROGRAMS. EXPENDITURE ACCOUNTS FOR EACH APPROPRIATION AND FUND WILL BE SUPPORTED BY DETAILED OBJECT CLASS RECORDS.

SUBSIDIARY

CLASSIFICATION : A CATEGORY A APPORTIONMENT
 AD CATEGORY A APPORT. - DIRECT PROGRAM
 AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM
 B CATEGORY B APPORTIONMENT
 BD CATEGORY B APPORT. - DIRECT PROGRAM
 BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM

| DEBIT | CREDIT |
|--|---|
| TC 061B TRAVEL ADVANCES AND EMPLOYEE EMERGENCY PAYMENTS | TC 050B OBLIGATIONS AND NO DECOMMITMENT OR SIMULTANEOUS FULL DECOMMITMENT (EXCLUSIVE OF PERSONAL SERVICE COSTS) WITH TEST FOR AVAILABILITY OF FUNDS - * (COMPUTER MUST TEST FOR AVAILABILITY OF FUNDS. VALID TRANSACTION MUST BE ACCEPTED IN ALL CASES, BUT IF SUFFICIENT FUNDS TO COVER THE TRANSACTION ARE NOT AVAILABLE IN ACCOUNTS 4611 OR 4612 THE TRANSACTION MUST PRINT OUT ON AN EXCEPTION LISTING FOR IMMEDIATE CORRECTIVE ACTION TO RECOVER WITHIN AVAILABLE BALANCES.) * |
| CONTRA 4902 | CONTRA 4612 |
| TC 183E DISBURSEMENTS - PAYROLLS - NOT PREVIOUSLY OBLIGATED OR ACCRUED | TC 052C ESTIMATED OBLIGATIONS AND ACCRUED (PROJECTION) UNPAID PERSONAL SERVICES COSTS AND RELATED BENEFITS |
| * THIS ENTRY USED WHEN ESTIMATED PAYROLL OBLIGATIONS ARE REVERSED AND NEW ESTIMATES FOR BALANCE OF MONTH ARE SEPARATELY ESTABLISHED * | |
| CONTRA 4612 | CONTRA 4612 |
| TC 19CD DISBURSEMENT OF PRIOR ACCRUAL, RECORD BENEFIT PAYMENTS MADE BY | TC 053A OBLIGATIONS (WITH SOME ACCRUALS) AND PARTIAL DECOMMITMENT IN THE |

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| PAYMENT CENTERS | | SAME AMOUNT AS THE OBLIGATION |
| | | |
| | | *NOTE: IF A PARTIAL AMOUNT OF A COMMITMENT IS TO BE DECOMMITTED FOR |
| | | THE SAME AMOUNT AS OBLIGATED UNDER THIS TC, ENTER THE COMMITMENT |
| | | DOCUMENT REFERENCE CODE AND DOCUMENT NUMBER IN THE "OTHER DOCUMENT" |
| | | FIELD. |
| CONTRA 4620 | | CONTRA 4700 |

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| TC 9HJA CONSOLIDATING PAID AND UNPAID DOWNWARD ADJUSTMENTS OF PRIOR EXPENDED | | TC 080B ESTIMATED ACCRUALS - PARTIAL - (CONSTRUCTIVE RECEIPT UNDER CONTRACTS |
| AUTHORITY TO PAID AND UNPAID EXPENDED AUTHORITY | | AND GRANTS) (NOT FINANCED BY ADVANCE PAYMENTS) |
| CLOSING * 4971 TO 4901 AND 4972 TO 4902 * | | |
| CONTRA 4971 | | CONTRA 4801 |

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| | | TC 081B RECEIVING REPORTS - PARTIAL (FOR MATERIALS OR SERVICES ACTUALLY |
| | | RECEIVED) - (NOT FINANCED BY ADVANCE PAYMENTS) |
| | | CONTRA 4801 |

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| | | TC 08AC ACCRUED BULK ESTIMATE OF TRUST FUND BENEFIT - ACCRUAL NOT PREVIOUSLY |
| | | OBLIGATED |
| | | CONTRA 4620 |

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| | | TC 091B RECEIVING REPORTS - FINAL - (NOT FINANCED BY ADVANCE PAYMENTS) |
| | | CONTRA 4801 |

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| | | TC 096C ACCRUED LEAVE EARNED/LIABILITY TO PAY |
| | | CONTRA 4612 |

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| | | TC 097C TRANSFER OF LEAVE BALANCES IN (+) OR OUT (-) |
| | | CONTRA 4612 |

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| | | TC 098B ESTIMATED MONTHLY ACCRUALS (CONSTRUCTIVE RECEIPTS) - FOR ESTIMATED |
| | | UNPAID LIABILITIES OF CONTRACTOR/GRANTEES UNDER AWARDS FINANCED |
| | | THROUGH OTHER FEDERAL AGENCIES |
| | | CONTRA 4801 |

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| | | TC 9HKA CONSOLIDATING PAID AND UNPAID UPWARD ADJUSTMENTS OF EXPENDED |
| | | AUTHORITY TO PAID AND UNPAID EXPENDED AUTHORITY |
| | | |
| | | CLOSING * 4981 TO 4901 AND 4982 TO 4902 * |
| | | CONTRA 4981 |

ACCOUNT NUMBER : 4902 P

ACCOUNT TITLE : EXPENDED AUTHORITY - PAID

NORMAL BALANCE : CR

DEFINITION : THE PAID EXPENDITURES FOR: (A) SERVICES PERFORMED BY EMPLOYEES, CONTRACTORS, VENDORS, CARRIERS, GRANTEEES, LESSORS, OTHER GOVERNMENT FUNDS; (B) GOODS AND TANGIBLE PROPERTY RECEIVED; AND (C) AMOUNTS BECOMING OWED UNDER PROGRAMS FOR WHICH NO CURRENT SERVICE OR PERFORMANCE IS REQUIRED (I.E., ANNUITIES, INSURANCE CLAIMS, OTHER BENEFIT PAYMENTS). BALANCES WILL SHOW THE EXPENDITURES MADE TO GOVERNMENT AND NON-GOVERNMENT SOURCES FOR THE DIRECT AND REIMBURSABLE PROGRAMS. EXPENDITURE ACCOUNTS FOR EACH APPROPRIATION AND FUND WILL BE SUPPORTED BY DETAILED OBJECT CLASS RECORDS.

SUBSIDIARY

CLASSIFICATION : A CATEGORY A APPORTIONMENT
 AD CATEGORY A APPORT. - DIRECT PROGRAM
 AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM
 B CATEGORY B APPORTIONMENT
 BD CATEGORY B APPORT. - DIRECT PROGRAM
 BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM

| DEBIT | CREDIT |
|--|---|
| TC 236C COLLECTIONS - REFUNDS AND AUDIT DISALLOWANCES BILLED | TC 061B TRAVEL ADVANCES AND EMPLOYEE EMERGENCY PAYMENTS |
| CONTRA 4612 4620 | CONTRA 4901 |
| TC 237B COLLECTION - REFUNDS - UNBILLED | TC 082B ESTIMATED MONTHLY ACCRUALS (CONSTRUCTIVE RECEIPT) FOR ESTIMATED |
| | PAYMENTS OF CONTRACTORS/GRANTEES UNDER AWARDS FINANCED THROUGH OTHER |
| | FEDERAL AGENCIES FOR LETTERS OF CREDIT AND TIMING OF PAYMENT |
| | ACTIVITIES |
| CONTRA 4612 | CONTRA 4802 |
| TC 9GAA CLOSING EXPENDED APPROPRIATIONS PAID AND OTHER ACCOUNTS TO SOURCE OF FUNDING | TC 084B ACTUAL REPORTS OF EXPENDITURE (MONTHLY/QUARTERLY) FOR AWARDS |
| | FINANCED THROUGH OTHER FEDERAL AGENCIES INCLUDING THE GRANTS |
| | MANAGEMENT FUND-PMS FOR LETTERS OF CREDIT OR TIMING OF PAYMENTS |
| CLOSING * 4902 TO 4119, 4150, 4170, 4255 & 4530 * | ACTIVITIES |
| CONTRA 4119 4150 4170 4255 4530 | CONTRA 4802 |
| TC 9HJB CONSOLIDATING PAID AND UNPAID DOWNWARD ADJUSTMENTS OF PRIOR EXPENDED | TC 086B ESTIMATED MONTHLY ACCRUALS (CONSTRUCTIVE RECEIPT) FOR AWARDS TO |

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| AUTHORITY TO PAID AND UNPAID EXPENDED AUTHORITY | | NON-FEDERAL AGENCIES FINANCED THROUGH LETTERS-OF-CREDIT |
| CLOSING * 4971 TO 4901 AND 4972 TO 4902 * | | |
| CONTRA 4972 | | CONTRA 4802 |
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| | | TC 087B ACTUAL REPORTS OF EXPENDITURE (MONTHLY/QUARTERLY) - FOR AWARDS TO |
| | | NON-FEDERAL AGENCIES FINANCED THROUGH LETTERS OF CREDIT |
| | | CONTRA 4802 |
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| | | TC 088B ESTIMATED ACCRUALS - PARTIAL - CONSTRUCTIVE RECEIPTS - (FOR GOODS OR |
| | | SERVICES PROVIDED UNDER ADVANCE PAYMENTS) OTHER THAN BY LETTER OF |
| | | CREDIT |
| | | CONTRA 4802 |
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| | | TC 090B RECEIVING REPORTS - PARTIAL - (FOR EQUIPMENT, SUPPLIES, OR SERVICES |
| | | PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN BY LETTER OF CREDIT - |
| | | WHICH WERE PREVIOUSLY OBLIGATED) |
| | | CONTRA 4802 |
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| | | TC 092B FINAL - ACTUAL REPORTS OF EXPENDITURE FOR AWARDS FINANCED THROUGH |
| | | GRANTS MANAGEMENT FUNDS |
| | | CONTRA 4802 |
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| | | TC 095B RECEIVING REPORTS - FINAL (FOR EQUIPMENT, SUPPLIES, OR SERVICES |
| | | PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN LETTER OF CREDIT) |
| | | CONTRA 4802 |
| <hr/> | | |
| | | TC 095M RECEIVING REPORTS - FINAL (FOR EQUIPMENT, SUPPLIES, OR SERVICES |
| | | PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN LETTER OF CREDIT) |
| | | CONTRA 4612 |
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| | | TC 120B AMORTIZATION OF PREPAID EXPENSES UPON RECEIPT OF GOODS |
| | | CONTRA 4802 |
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| | | TC 181B DISBURSEMENTS - PARTIAL - NOT PREVIOUSLY ACCRUED |
| | | |
| | | * (THIS ENTRY USED WHEN MONTHLY INVENTORY OF ACCRUAL IS REVERSED AT |
| | | THE BEGINNING OF EACH MONTH) - UNDER TC 080 * |
| | | CONTRA 4801 |
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| | | TC 183B DISBURSEMENTS - PAYROLLS - NOT PREVIOUSLY OBLIGATED OR ACCRUED |

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| | |
| | * THIS ENTRY USED WHEN ESTIMATED PAYROLL OBLIGATIONS ARE REVERSED |
| | AND NEW ESTIMATES FOR BALANCE OF MONTH ARE SEPARATELY ESTABLISHED * |
| | CONTRA 4612 |

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| | TC 183D DISBURSEMENTS - PAYROLLS - NOT PREVIOUSLY OBLIGATED OR ACCRUED |
| | |
| | * THIS ENTRY USED WHEN ESTIMATED PAYROLL OBLIGATIONS ARE REVERSED |
| | AND NEW ESTIMATES FOR BALANCE OF MONTH ARE SEPARATELY ESTABLISHED * |
| | CONTRA 4612 |

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| | TC 184B DISBURSEMENT - PARTIAL - FOR LOANS AND INVESTMENTS AND ACCRUED |
| | INTEREST PURCHASED ON INVESTMENTS |
| | CONTRA 4801 |

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| | TC 190B DISBURSEMENT - FINAL - NOT PREVIOUSLY OBLIGATED OR ACCRUED |
| | CONTRA 4612 |

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| | TC 191B DISBURSEMENT - FINAL - NOT PREVIOUSLY ACCRUED |
| | CONTRA 4801 |

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|--|---|
| | TC 194B FINAL DISBURSEMENT - FOR LOANS AND INVESTMENTS AND ACCRUED INTEREST |
| | PURCHASED ON INVESTMENTS |
| | CONTRA 4801 |

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| | TC 198B DISBURSEMENTS - FINAL - (FOR LOST DISCOUNTS) |
| | CONTRA 4612 |

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|--|--|
| | TC 199B DISBURSEMENTS - FINAL - (FOR INTEREST PENALTIES) |
| | CONTRA 4612 |

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| | TC 19CB DISBURSEMENT OF PRIOR ACCRUAL, RECORD BENEFIT PAYMENTS MADE BY |
| | PAYMENT CENTERS |
| | CONTRA 4620 |

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| | TC 9HKB CONSOLIDATING PAID AND UNPAID UPWARD ADJUSTMENTS OF EXPENDED |
| | AUTHORITY TO PAID AND UNPAID EXPENDED AUTHORITY |
| | |
| | CLOSING * 4981 TO 4901 AND 4982 TO 4902 * |
| | CONTRA 4982 |

ACCOUNT NUMBER : 4920 P

ACCOUNT TITLE : EXPENDED AUTHORITY - CANCELLED

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT OF ACCRUED EXPENDITURES THAT WERE CANCELLED AT THE END OF
THE FIFTH EXPIRED YEAR OF THE APPROPRIATION. (THIS IS A UNIQUE HHS
ACCOUNT)

SUBSIDIARY

CLASSIFICATION : A CATEGORY A APPORTIONMENT
 AD CATEGORY A APPORT. - DIRECT PROGRAM
 AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM
 B CATEGORY B APPORTIONMENT
 BD CATEGORY B APPORT. - DIRECT PROGRAM
 BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM

| DEBIT | CREDIT |
|--|--|
| TC 055C CANCELLATION OF UNEXPENDED OBLIGATION/UNDELIVERED ORDERS IN EXPIRED ACCOUNTS CONTRA 4612 | TC 057A CANCELLATION OF ACCOUNTS RECEIVABLE REFUNDS AND REIMBURSEMENTS IN EXPIRED ACCOUNTS CONTRA 4612 |
| TC 05AA CANCELLATION OF ACCOUNTS PAYABLE IN EXPIRED ACCOUNTS CONTRA 4612 | TC 058A CANCELLATION OF AUDIT DISALLOWANCE RECEIVABLE (REFUND) IN EXPIRED ACCOUNTS CONTRA 4612 |
| TC 05BA CANCELLATION OF ALLOWANCE FOR LOSS ON ACCOUNTS RECEIVABLE REFUNDS CONTRA 4612 | TC 9GKA CLOSING * 4920 TO 4119, 4150 AND 4170 * CONTRA 4119 4150 4170 |
| | TC 9GLA CLOSING * 4920 TO 4210 * CONTRA 4210 |

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ACCOUNT NUMBER : 4930 P

ACCOUNT TITLE : EXPENDED AUTHORITY REPORTED AGAINST TRANSFERS TO OTHER AGENCIES

NORMAL BALANCE : CR

DEFINITION : THE AMOUNT OTHER AGENCIES REPORT HAS BEEN EXPENDED FROM FUNDS
PREVIOUSLY TRANSFERRED IN SUPPORT OF HHS PROGRAMS. (THIS IS A
UNIQUE HHS ACCOUNT)

SUBSIDIARY

CLASSIFICATION : A CATEGORY A APPORTIONMENT
AD CATEGORY A APPORT. - DIRECT PROGRAM
AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM
B CATEGORY B APPORTIONMENT
BD CATEGORY B APPORT. - DIRECT PROGRAM
BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM

| DEBIT | | CREDIT | |
|---|--|--|--|
| TC 9GBA CLOSING * 4930 TO 4119 AND 4150 * | | TC 09AC VALUE OF GOODS OR SERVICES ACQUIRED UNDER TRANSFER ACCOUNTS TO OTHER | |
| | | AGENCIES | |
| CONTRA 4119 4150 | | CONTRA 4520 | |

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ACCOUNT NUMBER : 4970 S

ACCOUNT TITLE : DOWNWARD ADJUSTMENTS OF PRIOR-YEAR EXPENDED AUTHORITY

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT OF PAID AND UNPAID ADJUSTMENTS TO AMEND OVERSTATED
EXPENDED AUTHORITY RECORDED IN A PRIOR YEAR.

BASIC ACCOUNT

SUBDIVIDED BY : 4971 DOWNWARD ADJUSTMENTS OF PRIOR-YEAR EXPENDED AUTHORITY - UNPAID
4972 DOWNWARD ADJUSTMENTS OF PRIOR-YEAR EXPENDED AUTHORITY - REFUNDS - PAID

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

ACCOUNT NUMBER : 4971 P

ACCOUNT TITLE : DOWNWARD ADJUSTMENTS OF PRIOR-YEAR EXPENDED AUTHORITY - UNPAID

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT OF ADJUSTMENTS THAT AMEND OVERSTATED EXPENDED AUTHORITY - UNPAID
RECORDED IN A PRIOR YEAR AND THAT DO NOT RESULT IN A REFUND TO THE GOVERNMENT.

SUBSIDIARY

CLASSIFICATION : A CATEGORY A APPORTIONMENT
 AD CATEGORY A APPORT. - DIRECT PROGRAM
 AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM
 B CATEGORY B APPORTIONMENT
 BD CATEGORY B APPORT. - DIRECT PROGRAM
 BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM

| DEBIT | CREDIT |
|---|--|
| TC 050M OBLIGATIONS AND NO DECOMMITMENT OR SIMULTANEOUS FULL DECOMMITMENT (EXCLUSIVE OF PERSONAL SERVICE COSTS) WITH TEST FOR AVAILABILITY OF FUNDS - * (COMPUTER MUST TEST FOR AVAILABILITY OF FUNDS. VALID TRANSACTION MUST BE ACCEPTED IN ALL CASES, BUT IF SUFFICIENT FUNDS TO COVER THE TRANSACTION ARE NOT AVAILABLE IN ACCOUNTS 4611 OR 4612 THE TRANSACTION MUST PRINT OUT ON AN EXCEPTION LISTING FOR IMMEDIATE CORRECTIVE ACTION TO RECOVER WITHIN AVAILABLE BALANCES.) * | TC 9HJA CONSOLIDATING PAID AND UNPAID DOWNWARD ADJUSTMENTS OF PRIOR EXPENDED AUTHORITY TO PAID AND UNPAID EXPENDED AUTHORITY CLOSING * 4971 TO 4901 AND 4972 TO 4902 * |
| CONTRA 4310 | CONTRA 4901 |
| TC 050N OBLIGATIONS AND NO DECOMMITMENT OR SIMULTANEOUS FULL DECOMMITMENT (EXCLUSIVE OF PERSONAL SERVICE COSTS) WITH TEST FOR AVAILABILITY OF FUNDS - * (COMPUTER MUST TEST FOR AVAILABILITY OF FUNDS. VALID TRANSACTION MUST BE ACCEPTED IN ALL CASES, BUT IF SUFFICIENT FUNDS TO COVER THE TRANSACTION ARE NOT AVAILABLE IN ACCOUNTS 4611 OR 4612 THE TRANSACTION MUST PRINT OUT ON AN EXCEPTION LISTING FOR IMMEDIATE CORRECTIVE ACTION TO RECOVER WITHIN AVAILABLE BALANCES.) * | |
| CONTRA 4612 | |
| TC 096F ACCRUED LEAVE EARNED/LIABILITY TO PAY | |
| CONTRA 4310 | |
| TC 096G ACCRUED LEAVE EARNED/LIABILITY TO PAY | |

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CONTRA 4612

|

TC 097F TRANSFER OF LEAVE BALANCES IN (+) OR OUT (-)

|

CONTRA 4310

|

TC 097G TRANSFER OF LEAVE BALANCES IN (+) OR OUT (-)

|

CONTRA 4612

|

ACCOUNT NUMBER : 4972 P

ACCOUNT TITLE : DOWNWARD ADJUSTMENTS OF PRIOR-YEAR EXPENDED AUTHORITY - REFUNDS -
PAID

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT OF CASH REFUNDS COLLECTED THAT AMEND OVERSTATED EXPENDED
AUTHORITY-PAID RECORDED IN A PRIOR YEAR.

SUBSIDIARY

CLASSIFICATION :
A CATEGORY A APPORTIONMENT
AD CATEGORY A APPORT. - DIRECT PROGRAM
AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM
B CATEGORY B APPORTIONMENT
BD CATEGORY B APPORT. - DIRECT PROGRAM
BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM

| DEBIT | CREDIT |
|--|--|
| TC 190I DISBURSEMENT - FINAL - NOT PREVIOUSLY OBLIGATED OR ACCRUED | TC 9HJB CONSOLIDATING PAID AND UNPAID DOWNWARD ADJUSTMENTS OF PRIOR EXPENDED AUTHORITY TO PAID AND UNPAID EXPENDED AUTHORITY CLOSING * 4971 TO 4901 AND 4972 TO 4902 * |
| CONTRA 4310 | CONTRA 4902 |
| TC 190J DISBURSEMENT - FINAL - NOT PREVIOUSLY OBLIGATED OR ACCRUED | |
| CONTRA 4612 | |
| TC 198E DISBURSEMENTS - FINAL - (FOR LOST DISCOUNTS) | |
| CONTRA 4310 | |
| TC 198F DISBURSEMENTS - FINAL - (FOR LOST DISCOUNTS) | |
| CONTRA 4612 | |
| TC 199E DISBURSEMENTS - FINAL - (FOR INTEREST PENALTIES) | |
| CONTRA 4310 | |
| TC 199F DISBURSEMENTS - FINAL - (FOR INTEREST PENALTIES) | |
| CONTRA 4612 | |
| TC 236H COLLECTIONS - REFUNDS AND AUDIT DISALLOWANCES BILLED | |

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CONTRA 4310

|

TC 236I COLLECTIONS - REFUNDS AND AUDIT DISALLOWANCES BILLED

|

CONTRA 4612

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TC 237D COLLECTION - REFUNDS - UNBILLED

|

CONTRA 4310

|

TC 237E COLLECTION - REFUNDS - UNBILLED

|

CONTRA 4612

|

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ACCOUNT NUMBER : 4980 S

ACCOUNT TITLE : UPWARD ADJUSTMENTS OF PRIOR-YEAR EXPENDED AUTHORITY

NORMAL BALANCE : CR

DEFINITION : THE AMOUNT OF THE ADJUSTMENT TO AMEND UNDERSTATED PAID AND UNPAID
EXPENDED AUTHORITY RECORDED IN A PRIOR YEAR.

BASIC ACCOUNT

SUBDIVIDED BY : 4981 UPWARD ADJUSTMENTS OF PRIOR-YEAR EXPENDED AUTHORITY - UNPAID
4982 UPWARD ADJUSTMENTS OF PRIOR-YEAR EXPENDED AUTHORITY - PAID

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

ACCOUNT NUMBER : 4981 P

ACCOUNT TITLE : UPWARD ADJUSTMENTS OF PRIOR-YEAR EXPENDED AUTHORITY - UNPAID

NORMAL BALANCE : CR

DEFINITION : THE AMOUNT OF THE ADJUSTMENTS TO AMEND UNDERSTATED UNPAID EXPENDED AUTHORITY
RECORDED IN A PRIOR YEAR.

SUBSIDIARY

CLASSIFICATION :
A CATEGORY A APPORTIONMENT
AD CATEGORY A APPORT. - DIRECT PROGRAM
AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM
B CATEGORY B APPORTIONMENT
BD CATEGORY B APPORT. - DIRECT PROGRAM
BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM

| DEBIT | CREDIT |
|--|--|
| TC 9HKA CONSOLIDATING PAID AND UNPAID UPWARD ADJUSTMENTS OF EXPENDED AUTHORITY TO PAID AND UNPAID EXPENDED AUTHORITY CLOSING * 4981 TO 4901 AND 4982 TO 4902 * | TC 050L OBLIGATIONS AND NO DECOMMITMENT OR SIMULTANEOUS FULL DECOMMITMENT (EXCLUSIVE OF PERSONAL SERVICE COSTS) WITH TEST FOR AVAILABILITY OF FUNDS - * (COMPUTER MUST TEST FOR AVAILABILITY OF FUNDS. VALID TRANSACTION MUST BE ACCEPTED IN ALL CASES, BUT IF SUFFICIENT FUNDS TO COVER THE TRANSACTION ARE NOT AVAILABLE IN ACCOUNTS 4611 OR 4612 THE TRANSACTION MUST PRINT OUT ON AN EXCEPTION LISTING FOR IMMEDIATE CORRECTIVE ACTION TO RECOVER WITHIN AVAILABLE BALANCES.) * CONTRA 4901 |
| | TC 096E ACCRUED LEAVE EARNED/LIABILITY TO PAY CONTRA 4612 |
| | TC 097E TRANSFER OF LEAVE BALANCES IN (+) OR OUT (-) CONTRA 4612 |

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ACCOUNT NUMBER : 4982 P

ACCOUNT TITLE : UPWARD ADJUSTMENTS OF PRIOR-YEAR EXPENDED AUTHORITY - PAID

NORMAL BALANCE : CR

DEFINITION : THE AMOUNT OF THE ADJUSTMENTS TO AMEND UNDERSTATED PAID EXPENDED
AUTHORITY RECORDED IN A PRIOR YEAR.

SUBSIDIARY

CLASSIFICATION : A CATEGORY A APPORTIONMENT
 AD CATEGORY A APPORT. - DIRECT PROGRAM
 AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM
 B CATEGORY B APPORTIONMENT
 BD CATEGORY B APPORT. - DIRECT PROGRAM
 BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM

| DEBIT | | CREDIT | |
|---|--|--|--|
| TC 9HKB CONSOLIDATING PAID AND UNPAID UPWARD ADJUSTMENTS OF EXPENDED AUTHORITY TO PAID AND UNPAID EXPENDED AUTHORITY | | TC 190H DISBURSEMENT - FINAL - NOT PREVIOUSLY OBLIGATED OR ACCRUED | |
| | | | |
| | | | |
| CLOSING * 4981 TO 4901 AND 4982 TO 4902 * | | | |
| CONTRA 4902 | | CONTRA 4612 | |
| | | TC 198D DISBURSEMENTS - FINAL - (FOR LOST DISCOUNTS) | |
| | | CONTRA 4612 | |
| | | TC 199D DISBURSEMENTS - FINAL - (FOR INTEREST PENALTIES) | |
| | | CONTRA 4612 | |

ACCOUNT NUMBER : 5000 G

ACCOUNT TITLE : REVENUES AND FINANCING SOURCES

NORMAL BALANCE : CR

DEFINITION : THESE ACCOUNTS REFLECT THE AMOUNT OF (1) INCOME EARNED FROM SALES OF GOODS AND SERVICES, INCLUDING INTEREST INCOME, (2) APPROPRIATED CAPITAL USED TO FINANCE EXPENSES, (3) DONATIONS TO THE GOVERNMENT, AND (4) RECEIPTS COLLECTED PURSUANT TO THE GOVERNMENT'S SOVEREIGN POWER TO LEVY TAXES AND FINES. EXCLUDE (1) GAIN FROM SALE OF ASSETS, (2) GAIN FROM LIQUIDATION OF LIABILITIES AT AN AMOUNT LESS THAN FACE VALUE, AND (3) OTHER NON-OPERATING GAINS COVERED IN THE 7000 SERIES OF ACCOUNTS.

BASIC ACCOUNT

SUBDIVIDED BY :

| | |
|------|---|
| 5100 | REVENUE FROM GOODS SOLD |
| 5200 | REVENUE FROM SERVICES PROVIDED |
| 5300 | INTEREST AND PENALTIES REVENUE |
| 5400 | BENEFIT PROGRAM REVENUE |
| 5500 | INSURANCE AND GUARANTEE PREMIUM REVENUE |
| 5600 | DONATED REVENUE |
| 5700 | APPROPRIATED CAPITAL USED |
| 5790 | OTHER FINANCING SOURCES |
| 5799 | ADJUSTMENT OF APPROPRIATED CAPITAL USED |
| 5800 | TAX REVENUES |
| 5900 | OTHER REVENUE |
| 5990 | CONTRA REVENUE - COLLECTED FOR OTHERS |

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

ACCOUNT NUMBER : 5100 P

ACCOUNT TITLE : REVENUE FROM GOODS SOLD

NORMAL BALANCE : CR

DEFINITION : REVENUE EARNED FROM THE SALE OF ANY GOODS THAT WERE PURCHASED OR FINISHED GOODS
PROCESSED FOR SALE OR USE UNDER A PROGRAM OF TRADING, MANUFACTURING, ETC. FOR
HHS, THIS INCLUDES THE AMOUNTS EARNED UNDER REIMBURSABLE AGREEMENTS,
CONSOLIDATED WORKING FUND BUDGETS, AND TRANSFERS FROM OTHER AGENCIES.

SUBSIDIARY

CLASSIFICATION : G GOVERNMENT
N NON-GOVERNMENT

| DEBIT | CREDIT |
|--|--|
| TC 135B TO DISTRIBUTE UNBILLED CHARGES TO BILLED RECEIVABLES | TC 081D RECEIVING REPORTS - PARTIAL (FOR MATERIALS OR SERVICES ACTUALLY RECEIVED) - (NOT FINANCED BY ADVANCE PAYMENTS) |
| CONTRA 1314 | CONTRA 2312 |
| TC 192N DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED | TC 081E RECEIVING REPORTS - PARTIAL (FOR MATERIALS OR SERVICES ACTUALLY RECEIVED) - (NOT FINANCED BY ADVANCE PAYMENTS) |
| CONTRA 2312 | CONTRA 2313 |
| TC 192P DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED | TC 081F RECEIVING REPORTS - PARTIAL (FOR MATERIALS OR SERVICES ACTUALLY RECEIVED) - (NOT FINANCED BY ADVANCE PAYMENTS) |
| CONTRA 2313 | CONTRA 1314 |
| TC 192R DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED | TC 087D ACTUAL REPORTS OF EXPENDITURE (MONTHLY/QUARTERLY) - FOR AWARDS TO NON-FEDERAL AGENCIES FINANCED THROUGH LETTERS OF CREDIT |
| CONTRA 1314 | CONTRA 2312 |
| TC 196A REFUND FOR RETURN OF GOODS SOLD OR SERVICES RENDERED AFTER RECEIPT OF PAYMENT | TC 087E ACTUAL REPORTS OF EXPENDITURE (MONTHLY/QUARTERLY) - FOR AWARDS TO NON-FEDERAL AGENCIES FINANCED THROUGH LETTERS OF CREDIT |
| CONTRA 1015 | CONTRA 2313 |
| TC 236E COLLECTIONS - REFUNDS AND AUDIT DISALLOWANCES BILLED | TC 087F ACTUAL REPORTS OF EXPENDITURE (MONTHLY/QUARTERLY) - FOR AWARDS TO NON-FEDERAL AGENCIES FINANCED THROUGH LETTERS OF CREDIT |
| CONTRA 2312 | CONTRA 1314 |
| TC 236F COLLECTIONS - REFUNDS AND AUDIT DISALLOWANCES BILLED | TC 089D RECEIVING REPORTS - PARTIAL - (FOR EQUIPMENT, SUPPLIES, OR SERVICES |

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| CONTRA 2312 | PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN BY LETTER OF CREDIT - WHICH WERE NOT SPECIFICALLY OBLIGATED OR COMMITTED CONTRA 2312 |
| TC 236G COLLECTIONS - REFUNDS AND AUDIT DISALLOWANCES BILLED | TC 089E RECEIVING REPORTS - PARTIAL - (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN BY LETTER OF CREDIT - WHICH WERE NOT SPECIFICALLY OBLIGATED OR COMMITTED CONTRA 2313 |
| CONTRA 1314 | |
| TC 405A YEAR END TRANSFER OF REIMBURSEMENTS EARNED FROM ACCOUNTING POINTS TO HEADQUARTERS - TRANSFERRING OFFICE | TC 089F RECEIVING REPORTS - PARTIAL - (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN BY LETTER OF CREDIT - WHICH WERE NOT SPECIFICALLY OBLIGATED OR COMMITTED CONTRA 1314 |
| CONTRA 1932 | |
| TC 9BAA CLOSING REVENUE AND GAIN ACCOUNTS AND EXPENSE AND LOSS ACCOUNTS TO NET RESULTS OF OPERATIONS | TC 090D RECEIVING REPORTS - PARTIAL - (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN BY LETTER OF CREDIT - WHICH WERE PREVIOUSLY OBLIGATED) |
| CLOSING * 5100 TO 3320 * | |
| CONTRA 3320 | CONTRA 2312 |
| | TC 090E RECEIVING REPORTS - PARTIAL - (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN BY LETTER OF CREDIT - WHICH WERE PREVIOUSLY OBLIGATED) CONTRA 2313 |
| | TC 090F RECEIVING REPORTS - PARTIAL - (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN BY LETTER OF CREDIT - WHICH WERE PREVIOUSLY OBLIGATED) CONTRA 1314 |
| | TC 091H RECEIVING REPORTS - FINAL - (NOT FINANCED BY ADVANCE PAYMENTS) CONTRA 2312 |
| | TC 091I RECEIVING REPORTS - FINAL - (NOT FINANCED BY ADVANCE PAYMENTS) CONTRA 2313 |
| | TC 091J RECEIVING REPORTS - FINAL - (NOT FINANCED BY ADVANCE PAYMENTS) CONTRA 1314 |
| | TC 094H FINAL - ACTUAL REPORTS OF EXPENDITURE FOR AWARDS TO NON-FEDERAL |

| | | |
|-------|--|---|
| | | AGENCIES FINANCED THROUGH LETTERS OF CREDIT |
| | | CONTRA 2312 |
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| | | TC 094I FINAL - ACTUAL REPORTS OF EXPENDITURE FOR AWARDS TO NON-FEDERAL |
| | | AGENCIES FINANCED THROUGH LETTERS OF CREDIT |
| | | CONTRA 2313 |
| <hr/> | | |
| | | TC 094J FINAL - ACTUAL REPORTS OF EXPENDITURE FOR AWARDS TO NON-FEDERAL |
| | | AGENCIES FINANCED THROUGH LETTERS OF CREDIT |
| | | CONTRA 1314 |
| <hr/> | | |
| | | TC 095H RECEIVING REPORTS - FINAL (FOR EQUIPMENT, SUPPLIES, OR SERVICES |
| | | PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN LETTER OF CREDIT) |
| | | CONTRA 2312 |
| <hr/> | | |
| | | TC 095I RECEIVING REPORTS - FINAL (FOR EQUIPMENT, SUPPLIES, OR SERVICES |
| | | PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN LETTER OF CREDIT) |
| | | CONTRA 2313 |
| <hr/> | | |
| | | TC 095J RECEIVING REPORTS - FINAL (FOR EQUIPMENT, SUPPLIES, OR SERVICES |
| | | PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN LETTER OF CREDIT) |
| | | CONTRA 1314 |
| <hr/> | | |
| | | TC 130A TO RECORD SALES AND INCOME FINANCED BY ADVANCES THAT HAVE NOT BEEN |
| | | PREVIOUSLY RECORDED WITH THE OBLIGATION/ EXPENDITURE TRANSACTIONS ON |
| | | REIMBURSABLE ITEMS |
| | | CONTRA 2312 |
| <hr/> | | |
| | | TC 130B TO RECORD SALES AND INCOME FINANCED BY ADVANCES THAT HAVE NOT BEEN |
| | | PREVIOUSLY RECORDED WITH THE OBLIGATION/ EXPENDITURE TRANSACTIONS ON |
| | | REIMBURSABLE ITEMS |
| | | CONTRA 2313 |
| <hr/> | | |
| | | TC 132A TO RECORD BILLED REIMBURSABLE SALES AND INCOME. THAT HAVE NOT BEEN |
| | | PREVIOUSLY RECORDED WITH THE OBLIGATION/EXPENDITURE TRANSACTIONS |
| | | CONTRA 1311 |
| <hr/> | | |
| | | TC 134A TO RECORD UNBILLED REIMBURSABLE SALES AND INCOME THAT HAVE NOT BEEN |
| | | PREVIOUSLY RECORDED WITH THE |
| | | OBLIGATION/EXPENDITURE TRANSACTION |

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| | CONTRA 1314 |
| | TC 135A TO DISTRIBUTE UNBILLED CHARGES TO BILLED RECEIVABLES |
| | CONTRA 1311 |
| | TC 181D DISBURSEMENTS - PARTIAL - NOT PREVIOUSLY ACCRUED |
| | |
| | * (THIS ENTRY USED WHEN MONTHLY INVENTORY OF ACCRUAL IS REVERSED AT |
| | THE BEGINNING OF EACH MONTH) - UNDER TC 080 * |
| | CONTRA 2312 |
| | TC 181E DISBURSEMENTS - PARTIAL - NOT PREVIOUSLY ACCRUED |
| | |
| | * (THIS ENTRY USED WHEN MONTHLY INVENTORY OF ACCRUAL IS REVERSED AT |
| | THE BEGINNING OF EACH MONTH) - UNDER TC 080 * |
| | CONTRA 2313 |
| | TC 181F DISBURSEMENTS - PARTIAL - NOT PREVIOUSLY ACCRUED |
| | |
| | * (THIS ENTRY USED WHEN MONTHLY INVENTORY OF ACCRUAL IS REVERSED AT |
| | THE BEGINNING OF EACH MONTH) - UNDER TC 080 * |
| | CONTRA 1314 |
| | TC 190D DISBURSEMENT - FINAL - NOT PREVIOUSLY OBLIGATED OR ACCRUED |
| | CONTRA 2312 |
| | TC 190E DISBURSEMENT - FINAL - NOT PREVIOUSLY OBLIGATED OR ACCRUED |
| | CONTRA 2313 |
| | TC 190F DISBURSEMENT - FINAL - NOT PREVIOUSLY OBLIGATED OR ACCRUED |
| | CONTRA 1314 |
| | TC 191H DISBURSEMENT - FINAL - NOT PREVIOUSLY ACCRUED |
| | CONTRA 2312 |
| | TC 191I DISBURSEMENT - FINAL - NOT PREVIOUSLY ACCRUED |
| | CONTRA 2313 |
| | TC 191J DISBURSEMENT - FINAL - NOT PREVIOUSLY ACCRUED |
| | CONTRA 1314 |
| | TC 1920 DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED |

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| | CONTRA 2312 |
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| | TC 192Q DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED |
| | CONTRA 2313 |

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|--|--|
| | TC 192S DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED |
| | CONTRA 1314 |

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|--|---|
| | TC 221A COLLECTION OF INCOME - NOT ANTICIPATED (FUNDS NOT RETURNED TO |
| | TREASURY) - INCLUDES PROCEEDS FROM SALE OF PROPERTY WHEN THERE IS A |
| | GAIN |
| | CONTRA 1015 |

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|--|--|
| | TC 40CA YEAR END TRANSFER OF REIMBURSEMENTS EARNED FROM ACCOUNTING POINTS TO |
| | HEADQUARTERS - RECEIVING OFFICE |
| | CONTRA 1942 |

ACCOUNT NUMBER : 5200 P

ACCOUNT TITLE : REVENUE FROM SERVICES PROVIDED

NORMAL BALANCE : CR

DEFINITION : REVENUE EARNED FROM THE SALE OF SERVICES PROVIDED, INCLUDING SALE OF
POWER, TRANSPORTATION, ETC. FOR HHS, THIS INCLUDES THE AMOUNTS
EARNED UNDER REIMBURSABLE AGREEMENTS, CONSOLIDATED WORKING FUND
BUDGETS AND TRANSFERS FROM OTHER AGENCIES.

SUBSIDIARY

CLASSIFICATION : G GOVERNMENT
N NON-GOVERNMENT

| DEBIT | CREDIT |
|--|---|
| TC 135B TO DISTRIBUTE UNBILLED CHARGES TO BILLED RECEIVABLES | TC 050G OBLIGATIONS AND NO DECOMMITMENT OR SIMULTANEOUS FULL DECOMMITMENT (EXCLUSIVE OF PERSONAL SERVICE COSTS) WITH TEST FOR AVAILABILITY OF FUNDS - * (COMPUTER MUST TEST FOR AVAILABILITY OF FUNDS. VALID TRANSACTION MUST BE ACCEPTED IN ALL CASES, BUT IF SUFFICIENT FUNDS TO COVER THE TRANSACTION ARE NOT AVAILABLE IN ACCOUNTS 4611 OR 4612 THE TRANSACTION MUST PRINT OUT ON AN EXCEPTION LISTING FOR IMMEDIATE CORRECTIVE ACTION TO RECOVER WITHIN AVAILABLE BALANCES.) * |
| CONTRA 1314 | CONTRA 2312 |
| TC 192N DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED | TC 050H OBLIGATIONS AND NO DECOMMITMENT OR SIMULTANEOUS FULL DECOMMITMENT (EXCLUSIVE OF PERSONAL SERVICE COSTS) WITH TEST FOR AVAILABILITY OF FUNDS - * (COMPUTER MUST TEST FOR AVAILABILITY OF FUNDS. VALID TRANSACTION MUST BE ACCEPTED IN ALL CASES, BUT IF SUFFICIENT FUNDS TO COVER THE TRANSACTION ARE NOT AVAILABLE IN ACCOUNTS 4611 OR 4612 THE TRANSACTION MUST PRINT OUT ON AN EXCEPTION LISTING FOR IMMEDIATE CORRECTIVE ACTION TO RECOVER WITHIN AVAILABLE BALANCES.) * |
| CONTRA 2312 | CONTRA 2313 |
| TC 192P DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED | TC 050I OBLIGATIONS AND NO DECOMMITMENT OR SIMULTANEOUS FULL DECOMMITMENT (EXCLUSIVE OF PERSONAL SERVICE COSTS) WITH TEST FOR AVAILABILITY OF FUNDS - * (COMPUTER MUST TEST FOR AVAILABILITY OF FUNDS. VALID TRANSACTION MUST BE ACCEPTED IN ALL CASES, BUT IF SUFFICIENT FUNDS TO COVER THE TRANSACTION ARE NOT AVAILABLE IN ACCOUNTS 4611 OR 4612 |

| | | |
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| | | THE TRANSACTION MUST PRINT OUT ON AN EXCEPTION LISTING FOR IMMEDIATE |
| | | CORRECTIVE ACTION TO RECOVER WITHIN AVAILABLE BALANCES.) * |
| CONTRA 2313 | | CONTRA 1314 |
| <hr/> | | |
| TC 192R DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED | | TC 052D ESTIMATED OBLIGATIONS AND ACCRUED (PROJECTION) UNPAID PERSONAL |
| | | SERVICES COSTS AND RELATED BENEFITS |
| CONTRA 1314 | | CONTRA 2312 |
| <hr/> | | |
| TC 196A REFUND FOR RETURN OF GOODS SOLD OR SERVICES RENDERED AFTER RECEIPT OF PAYMENT | | TC 052E ESTIMATED OBLIGATIONS AND ACCRUED (PROJECTION) UNPAID PERSONAL |
| | | SERVICES COSTS AND RELATED BENEFITS |
| CONTRA 1015 | | CONTRA 2313 |
| <hr/> | | |
| TC 236E COLLECTIONS - REFUNDS AND AUDIT DISALLOWANCES BILLED | | TC 053F OBLIGATIONS (WITH SOME ACCRUALS) AND PARTIAL DECOMMITMENT IN THE |
| | | SAME AMOUNT AS THE OBLIGATION |
| | | |
| | | *NOTE: IF A PARTIAL AMOUNT OF A COMMITMENT IS TO BE DECOMMITTED FOR |
| | | THE SAME AMOUNT AS OBLIGATED UNDER THIS TC, ENTER THE COMMITMENT |
| | | DOCUMENT REFERENCE CODE AND DOCUMENT NUMBER IN THE "OTHER DOCUMENT" |
| | | FIELD. |
| CONTRA 2312 | | CONTRA 2312 |
| <hr/> | | |
| TC 236F COLLECTIONS - REFUNDS AND AUDIT DISALLOWANCES BILLED | | TC 053G OBLIGATIONS (WITH SOME ACCRUALS) AND PARTIAL DECOMMITMENT IN THE |
| | | SAME AMOUNT AS THE OBLIGATION |
| | | |
| | | *NOTE: IF A PARTIAL AMOUNT OF A COMMITMENT IS TO BE DECOMMITTED FOR |
| | | THE SAME AMOUNT AS OBLIGATED UNDER THIS TC, ENTER THE COMMITMENT |
| | | DOCUMENT REFERENCE CODE AND DOCUMENT NUMBER IN THE "OTHER DOCUMENT" |
| | | FIELD. |
| CONTRA 2312 | | CONTRA 2313 |
| <hr/> | | |
| TC 236G COLLECTIONS - REFUNDS AND AUDIT DISALLOWANCES BILLED | | TC 053H OBLIGATIONS (WITH SOME ACCRUALS) AND PARTIAL DECOMMITMENT IN THE |
| | | SAME AMOUNT AS THE OBLIGATION |
| | | |
| | | *NOTE: IF A PARTIAL AMOUNT OF A COMMITMENT IS TO BE DECOMMITTED FOR |
| | | THE SAME AMOUNT AS OBLIGATED UNDER THIS TC, ENTER THE COMMITMENT |
| | | DOCUMENT REFERENCE CODE AND DOCUMENT NUMBER IN THE "OTHER DOCUMENT" |
| | | FIELD. |
| CONTRA 1314 | | CONTRA 1314 |
| <hr/> | | |
| TC 405A YEAR END TRANSFER OF REIMBURSEMENTS EARNED FROM ACCOUNTING POINTS TO | | TC 080D ESTIMATED ACCRUALS - PARTIAL - (CONSTRUCTIVE RECEIPT UNDER CONTRACTS |

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|------------------------------------|--|--|
| HEADQUARTERS - TRANSFERRING OFFICE | | AND GRANTS) (NOT FINANCED BY ADVANCE PAYMENTS) |
| CONTRA 1932 | | CONTRA 2312 |
| <hr/> | | |
| TC 9BBA CLOSING * 5200 TO 3320 * | | TC 080E ESTIMATED ACCRUALS - PARTIAL - (CONSTRUCTIVE RECEIPT UNDER CONTRACTS |
| | | AND GRANTS) (NOT FINANCED BY ADVANCE PAYMENTS) |
| CONTRA 3320 | | CONTRA 2313 |
| <hr/> | | |
| | | TC 080F ESTIMATED ACCRUALS - PARTIAL - (CONSTRUCTIVE RECEIPT UNDER CONTRACTS |
| | | AND GRANTS) (NOT FINANCED BY ADVANCE PAYMENTS) |
| | | CONTRA 1314 |
| <hr/> | | |
| | | TC 081D RECEIVING REPORTS - PARTIAL (FOR MATERIALS OR SERVICES ACTUALLY |
| | | RECEIVED) - (NOT FINANCED BY ADVANCE PAYMENTS) |
| | | CONTRA 2312 |
| <hr/> | | |
| | | TC 081E RECEIVING REPORTS - PARTIAL (FOR MATERIALS OR SERVICES ACTUALLY |
| | | RECEIVED) - (NOT FINANCED BY ADVANCE PAYMENTS) |
| | | CONTRA 2313 |
| <hr/> | | |
| | | TC 081F RECEIVING REPORTS - PARTIAL (FOR MATERIALS OR SERVICES ACTUALLY |
| | | RECEIVED) - (NOT FINANCED BY ADVANCE PAYMENTS) |
| | | CONTRA 1314 |
| <hr/> | | |
| | | TC 082D ESTIMATED MONTHLY ACCRUALS (CONSTRUCTIVE RECEIPT) FOR ESTIMATED |
| | | PAYMENTS OF CONTRACTORS/GRANTEES UNDER AWARDS FINANCED THROUGH OTHER |
| | | FEDERAL AGENCIES FOR LETTERS OF CREDIT AND TIMING OF PAYMENT |
| | | ACTIVITIES |
| | | CONTRA 2312 |
| <hr/> | | |
| | | TC 082E ESTIMATED MONTHLY ACCRUALS (CONSTRUCTIVE RECEIPT) FOR ESTIMATED |
| | | PAYMENTS OF CONTRACTORS/GRANTEES UNDER AWARDS FINANCED THROUGH OTHER |
| | | FEDERAL AGENCIES FOR LETTERS OF CREDIT AND TIMING OF PAYMENT |
| | | ACTIVITIES |
| | | CONTRA 2313 |
| <hr/> | | |
| | | TC 082F ESTIMATED MONTHLY ACCRUALS (CONSTRUCTIVE RECEIPT) FOR ESTIMATED |
| | | PAYMENTS OF CONTRACTORS/GRANTEES UNDER AWARDS FINANCED THROUGH OTHER |
| | | FEDERAL AGENCIES FOR LETTERS OF CREDIT AND TIMING OF PAYMENT |
| | | ACTIVITIES |
| | | CONTRA 1314 |
| <hr/> | | |
| | | TC 084D ACTUAL REPORTS OF EXPENDITURE (MONTHLY/QUARTERLY) FOR AWARDS |

| | | |
|-------|--|--|
| | | FINANCED THROUGH OTHER FEDERAL AGENCIES INCLUDING THE GRANTS |
| | | MANAGEMENT FUND-PMS FOR LETTERS OF CREDIT OR TIMING OF PAYMENTS |
| | | ACTIVITIES |
| | | CONTRA 2312 |
| <hr/> | | |
| | | TC 084E ACTUAL REPORTS OF EXPENDITURE (MONTHLY/QUARTERLY) FOR AWARDS |
| | | FINANCED THROUGH OTHER FEDERAL AGENCIES INCLUDING THE GRANTS |
| | | MANAGEMENT FUND-PMS FOR LETTERS OF CREDIT OR TIMING OF PAYMENTS |
| | | ACTIVITIES |
| | | CONTRA 2313 |
| <hr/> | | |
| | | TC 084F ACTUAL REPORTS OF EXPENDITURE (MONTHLY/QUARTERLY) FOR AWARDS |
| | | FINANCED THROUGH OTHER FEDERAL AGENCIES INCLUDING THE GRANTS |
| | | MANAGEMENT FUND-PMS FOR LETTERS OF CREDIT OR TIMING OF PAYMENTS |
| | | ACTIVITIES |
| | | CONTRA 1314 |
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| | | TC 086D ESTIMATED MONTHLY ACCRUALS (CONSTRUCTIVE RECEIPT) FOR AWARDS TO |
| | | NON-FEDERAL AGENCIES FINANCED THROUGH LETTERS-OF-CREDIT |
| | | CONTRA 2312 |
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| | | TC 086E ESTIMATED MONTHLY ACCRUALS (CONSTRUCTIVE RECEIPT) FOR AWARDS TO |
| | | NON-FEDERAL AGENCIES FINANCED THROUGH LETTERS-OF-CREDIT |
| | | CONTRA 2313 |
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| | | TC 086F ESTIMATED MONTHLY ACCRUALS (CONSTRUCTIVE RECEIPT) FOR AWARDS TO |
| | | NON-FEDERAL AGENCIES FINANCED THROUGH LETTERS-OF-CREDIT |
| | | CONTRA 1314 |
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| | | TC 087D ACTUAL REPORTS OF EXPENDITURE (MONTHLY/QUARTERLY) - FOR AWARDS TO |
| | | NON-FEDERAL AGENCIES FINANCED THROUGH LETTERS OF CREDIT |
| | | CONTRA 2312 |
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| | | TC 087E ACTUAL REPORTS OF EXPENDITURE (MONTHLY/QUARTERLY) - FOR AWARDS TO |
| | | NON-FEDERAL AGENCIES FINANCED THROUGH LETTERS OF CREDIT |
| | | CONTRA 2313 |
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| | | TC 087F ACTUAL REPORTS OF EXPENDITURE (MONTHLY/QUARTERLY) - FOR AWARDS TO |
| | | NON-FEDERAL AGENCIES FINANCED THROUGH LETTERS OF CREDIT |
| | | CONTRA 1314 |
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| | | TC 088D ESTIMATED ACCRUALS - PARTIAL - CONSTRUCTIVE RECEIPTS - (FOR GOODS OR |

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| | | SERVICES PROVIDED UNDER ADVANCE PAYMENTS) OTHER THAN BY LETTER OF |
| | | CREDIT |
| | | CONTRA 2312 |
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| | | TC 088E ESTIMATED ACCRUALS - PARTIAL - CONSTRUCTIVE RECEIPTS - (FOR GOODS OR |
| | | SERVICES PROVIDED UNDER ADVANCE PAYMENTS) OTHER THAN BY LETTER OF |
| | | CREDIT |
| | | CONTRA 2313 |
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| | | TC 088F ESTIMATED ACCRUALS - PARTIAL - CONSTRUCTIVE RECEIPTS - (FOR GOODS OR |
| | | SERVICES PROVIDED UNDER ADVANCE PAYMENTS) OTHER THAN BY LETTER OF |
| | | CREDIT |
| | | CONTRA 1314 |
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| | | TC 089D RECEIVING REPORTS - PARTIAL - (FOR EQUIPMENT, SUPPLIES, OR SERVICES |
| | | PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN BY LETTER OF CREDIT - |
| | | WHICH WERE NOT SPECIFICALLY OBLIGATED OR COMMITTED |
| | | CONTRA 2312 |
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| | | TC 089E RECEIVING REPORTS - PARTIAL - (FOR EQUIPMENT, SUPPLIES, OR SERVICES |
| | | PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN BY LETTER OF CREDIT - |
| | | WHICH WERE NOT SPECIFICALLY OBLIGATED OR COMMITTED |
| | | CONTRA 2313 |
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| | | TC 089F RECEIVING REPORTS - PARTIAL - (FOR EQUIPMENT, SUPPLIES, OR SERVICES |
| | | PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN BY LETTER OF CREDIT - |
| | | WHICH WERE NOT SPECIFICALLY OBLIGATED OR COMMITTED |
| | | CONTRA 1314 |
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| | | TC 090D RECEIVING REPORTS - PARTIAL - (FOR EQUIPMENT, SUPPLIES, OR SERVICES |
| | | PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN BY LETTER OF CREDIT - |
| | | WHICH WERE PREVIOUSLY OBLIGATED) |
| | | CONTRA 2312 |
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| | | TC 090E RECEIVING REPORTS - PARTIAL - (FOR EQUIPMENT, SUPPLIES, OR SERVICES |
| | | PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN BY LETTER OF CREDIT - |
| | | WHICH WERE PREVIOUSLY OBLIGATED) |
| | | CONTRA 2313 |
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| | | TC 090F RECEIVING REPORTS - PARTIAL - (FOR EQUIPMENT, SUPPLIES, OR SERVICES |

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| | | PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN BY LETTER OF CREDIT - |
| | | WHICH WERE PREVIOUSLY OBLIGATED) |
| | | CONTRA 1314 |
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| | | TC 091H RECEIVING REPORTS - FINAL - (NOT FINANCED BY ADVANCE PAYMENTS) |
| | | CONTRA 2312 |
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| | | TC 091I RECEIVING REPORTS - FINAL - (NOT FINANCED BY ADVANCE PAYMENTS) |
| | | CONTRA 2313 |
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| | | TC 091J RECEIVING REPORTS - FINAL - (NOT FINANCED BY ADVANCE PAYMENTS) |
| | | CONTRA 1314 |
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| | | TC 092H FINAL - ACTUAL REPORTS OF EXPENDITURE FOR AWARDS FINANCED THROUGH |
| | | GRANTS MANAGEMENT FUNDS |
| | | CONTRA 2312 |
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| | | TC 092I FINAL - ACTUAL REPORTS OF EXPENDITURE FOR AWARDS FINANCED THROUGH |
| | | GRANTS MANAGEMENT FUNDS |
| | | CONTRA 2313 |
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| | | TC 092J FINAL - ACTUAL REPORTS OF EXPENDITURE FOR AWARDS FINANCED THROUGH |
| | | GRANTS MANAGEMENT FUNDS |
| | | CONTRA 1314 |
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| | | TC 094H FINAL - ACTUAL REPORTS OF EXPENDITURE FOR AWARDS TO NON-FEDERAL |
| | | AGENCIES FINANCED THROUGH LETTERS OF CREDIT |
| | | CONTRA 2312 |
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| | | TC 094I FINAL - ACTUAL REPORTS OF EXPENDITURE FOR AWARDS TO NON-FEDERAL |
| | | AGENCIES FINANCED THROUGH LETTERS OF CREDIT |
| | | CONTRA 2313 |
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| | | TC 094J FINAL - ACTUAL REPORTS OF EXPENDITURE FOR AWARDS TO NON-FEDERAL |
| | | AGENCIES FINANCED THROUGH LETTERS OF CREDIT |
| | | CONTRA 1314 |
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| | | TC 095H RECEIVING REPORTS - FINAL (FOR EQUIPMENT, SUPPLIES, OR SERVICES |
| | | PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN LETTER OF CREDIT) |
| | | CONTRA 2312 |
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| | | TC 095I RECEIVING REPORTS - FINAL (FOR EQUIPMENT, SUPPLIES, OR SERVICES |

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| | | PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN LETTER OF CREDIT) |
| | | CONTRA 2313 |
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| | | TC 095J RECEIVING REPORTS - FINAL (FOR EQUIPMENT, SUPPLIES, OR SERVICES |
| | | PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN LETTER OF CREDIT) |
| | | CONTRA 1314 |
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| | | TC 098D ESTIMATED MONTHLY ACCRUALS (CONSTRUCTIVE RECEIPTS) - FOR ESTIMATED |
| | | UNPAID LIABILITIES OF CONTRACTOR/GRANTEES UNDER AWARDS FINANCED |
| | | THROUGH OTHER FEDERAL AGENCIES |
| | | CONTRA 2312 |
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| | | TC 098E ESTIMATED MONTHLY ACCRUALS (CONSTRUCTIVE RECEIPTS) - FOR ESTIMATED |
| | | UNPAID LIABILITIES OF CONTRACTOR/GRANTEES UNDER AWARDS FINANCED |
| | | THROUGH OTHER FEDERAL AGENCIES |
| | | CONTRA 2313 |
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| | | TC 098F ESTIMATED MONTHLY ACCRUALS (CONSTRUCTIVE RECEIPTS) - FOR ESTIMATED |
| | | UNPAID LIABILITIES OF CONTRACTOR/GRANTEES UNDER AWARDS FINANCED |
| | | THROUGH OTHER FEDERAL AGENCIES |
| | | CONTRA 1314 |
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| | | TC 130A TO RECORD SALES AND INCOME FINANCED BY ADVANCES THAT HAVE NOT BEEN |
| | | PREVIOUSLY RECORDED WITH THE OBLIGATION/ EXPENDITURE TRANSACTIONS ON |
| | | REIMBURSABLE ITEMS |
| | | CONTRA 2312 |
| <hr/> | | |
| | | TC 130B TO RECORD SALES AND INCOME FINANCED BY ADVANCES THAT HAVE NOT BEEN |
| | | PREVIOUSLY RECORDED WITH THE OBLIGATION/ EXPENDITURE TRANSACTIONS ON |
| | | REIMBURSABLE ITEMS |
| | | CONTRA 2313 |
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| | | TC 132A TO RECORD BILLED REIMBURSABLE SALES AND INCOME. THAT HAVE NOT BEEN |
| | | PREVIOUSLY RECORDED WITH THE OBLIGATION/EXPENDITURE TRANSACTIONS |
| | | CONTRA 1311 |
| <hr/> | | |
| | | TC 134A TO RECORD UNBILLED REIMBURSABLE SALES AND INCOME THAT HAVE NOT BEEN |
| | | PREVIOUSLY RECORDED WITH THE |
| | | OBLIGATION/EXPENDITURE TRANSACTION |
| | | CONTRA 1314 |
| <hr/> | | |
| | | TC 135A TO DISTRIBUTE UNBILLED CHARGES TO BILLED RECEIVABLES |

| CONTRA 1311

| TC 181D DISBURSEMENTS - PARTIAL - NOT PREVIOUSLY ACCRUED

|

| * (THIS ENTRY USED WHEN MONTHLY INVENTORY OF ACCRUAL IS REVERSED AT
| THE BEGINNING OF EACH MONTH) - UNDER TC 080 *

| CONTRA 2312

| TC 181E DISBURSEMENTS - PARTIAL - NOT PREVIOUSLY ACCRUED

|

| * (THIS ENTRY USED WHEN MONTHLY INVENTORY OF ACCRUAL IS REVERSED AT
| THE BEGINNING OF EACH MONTH) - UNDER TC 080 *

| CONTRA 2313

| TC 183F DISBURSEMENTS - PAYROLLS - NOT PREVIOUSLY OBLIGATED OR ACCRUED

|

| * THIS ENTRY USED WHEN ESTIMATED PAYROLL OBLIGATIONS ARE REVERSED
| AND NEW ESTIMATES FOR BALANCE OF MONTH ARE SEPARATELY ESTABLISHED *

| CONTRA 2312

| TC 183G DISBURSEMENTS - PAYROLLS - NOT PREVIOUSLY OBLIGATED OR ACCRUED

|

| * THIS ENTRY USED WHEN ESTIMATED PAYROLL OBLIGATIONS ARE REVERSED
| AND NEW ESTIMATES FOR BALANCE OF MONTH ARE SEPARATELY ESTABLISHED *

| CONTRA 2313

| TC 190D DISBURSEMENT - FINAL - NOT PREVIOUSLY OBLIGATED OR ACCRUED

| CONTRA 2312

| TC 190E DISBURSEMENT - FINAL - NOT PREVIOUSLY OBLIGATED OR ACCRUED

| CONTRA 2313

| TC 190F DISBURSEMENT - FINAL - NOT PREVIOUSLY OBLIGATED OR ACCRUED

| CONTRA 1314

| TC 191H DISBURSEMENT - FINAL - NOT PREVIOUSLY ACCRUED

| CONTRA 2312

| TC 191I DISBURSEMENT - FINAL - NOT PREVIOUSLY ACCRUED

| CONTRA 2313

| TC 191J DISBURSEMENT - FINAL - NOT PREVIOUSLY ACCRUED

| | |
|--|--|
| | CONTRA 1314 |
| | TC 1920 DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED |
| | CONTRA 2312 |
| | TC 192Q DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED |
| | CONTRA 2313 |
| | TC 192S DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED |
| | CONTRA 1314 |
| | TC 221A COLLECTION OF INCOME - NOT ANTICIPATED (FUNDS NOT RETURNED TO |
| | TREASURY) - INCLUDES PROCEEDS FROM SALE OF PROPERTY WHEN THERE IS A |
| | GAIN |
| | CONTRA 1015 |
| | TC 40CA YEAR END TRANSFER OF REIMBURSEMENTS EARNED FROM ACCOUNTING POINTS TO |
| | HEADQUARTERS - RECEIVING OFFICE |
| | CONTRA 1942 |

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

PAGE 415

ACCOUNT NUMBER : 5300 S

ACCOUNT TITLE : INTEREST AND PENALTIES REVENUE

NORMAL BALANCE : CR

DEFINITION : REVENUE EARNED FROM DELINQUENCIES, INVESTMENTS AND LOANS.

BASIC ACCOUNT

SUBDIVIDED BY :
5301 INTEREST REVENUE EARNED - RETAINED BY AGENCY
5302 INTEREST REVENUE EARNED - GENERAL/TRUST FUND RECEIPTS
5303 INTEREST, PENALTY & ADMINISTRATIVE COSTS EARNED ON DELINQUENT ACCOUNTS -

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

PAGE 416

ACCOUNT NUMBER : 5301 P

ACCOUNT TITLE : INTEREST REVENUE EARNED - RETAINED BY AGENCY

NORMAL BALANCE : CR

DEFINITION : INCOME EARNED FROM INTEREST ON LOANS.

SUBSIDIARY

CLASSIFICATION : N NON-GOVERNMENT

| DEBIT | | CREDIT | |
|----------------------------------|--|--|--|
| TC 9BCA CLOSING * 5301 TO 3320 * | | TC 139A ACCRUED INTEREST EARNED ON RECEIVABLES AND LOANS | |
| CONTRA 3320 | | CONTRA 1341 1344 | |
| | | TC 140A ACCRUED INTEREST EARNED ON INVESTMENTS | |
| | | CONTRA 1343 | |

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

PAGE 417

ACCOUNT NUMBER : 5302 P

ACCOUNT TITLE : INTEREST REVENUE EARNED - GENERAL/TRUST FUND RECEIPTS

NORMAL BALANCE : CR

DEFINITION : INCOME EARNED FROM FINANCING INTEREST ON SCHEDULED LOANS AND
ACCOUNTS RECEIVABLE WHICH ARE TO BE RETURNED TO THE U.S. TREASURY.

SUBSIDIARY

CLASSIFICATION : G GOVERNMENT
N NON-GOVERNMENT

| DEBIT | | CREDIT | |
|---|--|--|--|
| TC 109A TO RECORD FORGIVENESS (CANCELLATION) OF ACCOUNTS AND LOANS RECEIVABLE DUE TO OPERATION OF LAW, REGULATION, STATUTE, ETC. | | TC 139A ACCRUED INTEREST EARNED ON RECEIVABLES AND LOANS | |
| CONTRA 1341 1344 1351 1353 | | CONTRA 1341 1344 | |
| TC 9DBA CLOSING * 5302 TO 5990 * | | | |
| CONTRA 5990 | | | |

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

PAGE 418

ACCOUNT NUMBER : 5303 P

ACCOUNT TITLE : INTEREST, PENALTY & ADMINISTRATIVE COSTS EARNED ON DELINQUENT
ACCOUNTS - GENERAL/TRUST FUND RECEIPTS

NORMAL BALANCE : CR

DEFINITION : INCOME EARNED FROM THE INTEREST, PENALTIES, AND ADMINISTRATIVE COSTS
ASSESSED ON DELINQUENT ACCOUNTS RECEIVABLE AND LOANS TO
NON-GOVERNMENT DEBTORS.

SUBSIDIARY

CLASSIFICATION : N NON-GOVERNMENT

| DEBIT | CREDIT |
|----------------------------------|--|
| TC 9DCA CLOSING * 5303 TO 5990 * | TC 148A ACCRUED INTEREST, PENALTY AND ADMINISTRATIVE COSTS EARNED ON |
| | DELINQUENT ACCOUNTS RECEIVABLE |
| CONTRA 5990 | CONTRA 134A 134C 134E |
| | TC 149A ACCRUED INTEREST, PENALTY AND ADMINISTRATIVE COST EARNED ON |
| | DELINQUENT LOANS RECEIVABLE |
| | CONTRA 134B 134D 134F |
| | TC 235A COLLECTIONS - RECEIPT ACCOUNTS - NOT PREVIOUSLY ACCRUED - INCLUDES |
| | PROCEEDS FROM SALE OF PROPERTY WHEN THERE IS A GAIN |
| | CONTRA 1015 |

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POSTED GENERAL LEDGER ACCOUNTS

PAGE 419

ACCOUNT NUMBER : 5400 P

ACCOUNT TITLE : BENEFIT PROGRAM REVENUE

NORMAL BALANCE : CR

DEFINITION : REVENUE RECEIVED BY AGENCIES WHICH ADMINISTER RETIREMENT PLANS,
INSURANCE PLANS, AND OTHER ANNUITY PROGRAMS.

SUBSIDIARY

CLASSIFICATION : G GOVERNMENT
N NON-GOVERNMENT

| DEBIT | | CREDIT |
|----------------------------------|--|--------|
| TC 9BDA CLOSING * 5400 TO 3320 * | | |
| CONTRA 3320 | | |

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

PAGE 420

ACCOUNT NUMBER : 5500 P

ACCOUNT TITLE : INSURANCE AND GUARANTEE PREMIUM REVENUE

NORMAL BALANCE : CR

DEFINITION : REVENUE EARNED FROM INSURANCE AND GUARANTEE PREMIUMS. FOR HHS,
REVENUE IS EARNED FROM INSURANCE PREMIUMS ON FEDERALLY GUARANTEED
LOANS TO NON-GOVERMENT ENTITIES.

SUBSIDIARY

CLASSIFICATION : N NON-GOVERNMENT

| DEBIT | | CREDIT | |
|----------------------------------|--|---------------------------------------|--|
| TC 9BEA CLOSING * 5500 TO 3320 * | | TC 138A ACCRUAL OF INSURANCE PREMIUMS | |
| CONTRA 3320 | | CONTRA 1317 | |

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

PAGE 421

ACCOUNT NUMBER : 5600 S

ACCOUNT TITLE : DONATED REVENUE

NORMAL BALANCE : CR

DEFINITION : REVENUE TO DONATION TRUST FUNDS FROM AUTHORIZED ACCEPTANCE FROM
NON-FEDERAL SOURCES OF PAYMENTS IN CASH OR KIND TO COVER TRAVEL
AND/OR SUBSISTENCE EXPENSES OF EMPLOYEES AND OTHER AUTHORIZED
DONATIONS.

BASIC ACCOUNT

SUBDIVIDED BY :
5601 DONATED FOR TRAVEL EXPENSE - CASH RETAINED BY AGENCY
5602 DONATED FOR TRAVEL EXPENSE - VALUE OF SERVICES-IN-KIND
5603 DONATED FOR TRAVEL EXPENSE - CASH RETAINED BY TRAVELER
5604 OTHER DONATED REVENUE

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

PAGE 422

ACCOUNT NUMBER : 5601 P

ACCOUNT TITLE : DONATED FOR TRAVEL EXPENSE - CASH RETAINED BY AGENCY

NORMAL BALANCE : CR

DEFINITION : AMOUNT OF AUTHORIZED ACCEPTANCE FROM NON-GOVERNMENT SOURCES OF CASH FOR DEPOSIT
TO AGENCY APPROPRIATIONS TO COVER EMPLOYEE TRAVEL EXPENSES.

SUBSIDIARY

CLASSIFICATION : N NON-GOVERNMENT

| DEBIT | | CREDIT | |
|----------------------------------|--|--|--|
| TC 9BFA CLOSING * 5601 TO 3320 * | | TC 247A REIMBURSEMENT FOR TRAVEL EXPENSES FROM NON-FEDERAL SOURCES | |
| CONTRA 3320 | | CONTRA 1015 6905 | |

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

PAGE 423

ACCOUNT NUMBER : 5602 P

ACCOUNT TITLE : DONATED FOR TRAVEL EXPENSE - VALUE OF SERVICES-IN-KIND

NORMAL BALANCE : CR

DEFINITION : THE VALUE OF AUTHORIZED ACCEPTANCE FROM NON-GOVERNMENT SOURCES OF
SERVICES-IN-KIND RECEIVED TO DEFRAY EMPLOYEE TRAVEL EXPENSES.

SUBSIDIARY

CLASSIFICATION : N NON-GOVERNMENT

| DEBIT | | CREDIT | |
|----------------------------------|--|--|--|
| TC 9BGA CLOSING * 5602 TO 3320 * | | TC 247A REIMBURSEMENT FOR TRAVEL EXPENSES FROM NON-FEDERAL SOURCES | |
| CONTRA 3320 | | CONTRA 1015 6905 | |

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POSTED GENERAL LEDGER ACCOUNTS

PAGE 424

ACCOUNT NUMBER : 5603 P

ACCOUNT TITLE : DONATED FOR TRAVEL EXPENSE - CASH RETAINED BY TRAVELER

NORMAL BALANCE : CR

DEFINITION : AMOUNT OF AUTHORIZED ACCEPTANCE OF CASH BY THE EMPLOYEE FOR
RETENTION BY HIM/HER FROM NON-GOVERNMENT SOURCES AS REIMBURSEMENT
FOR TRAVEL EXPENSES.

SUBSIDIARY

CLASSIFICATION : N NON-GOVERNMENT

| DEBIT | | CREDIT | |
|----------------------------------|--|--|--|
| TC 9BHA CLOSING * 5603 TO 3320 * | | TC 247A REIMBURSEMENT FOR TRAVEL EXPENSES FROM NON-FEDERAL SOURCES | |
| CONTRA 3320 | | CONTRA 1015 6905 | |

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POSTED GENERAL LEDGER ACCOUNTS

PAGE 425

ACCOUNT NUMBER : 5604 P

ACCOUNT TITLE : OTHER DONATED REVENUE

NORMAL BALANCE : CR

DEFINITION : AMOUNT OF AUTHORIZED DONATIONS FROM NON-GOVERNMENT SOURCES OTHER
THAN SPECIFIED FOR TRAVEL EXPENSES.

SUBSIDIARY

CLASSIFICATION : N NON-GOVERNMENT

| DEBIT | CREDIT |
|----------------------------------|---|
| TC 9BJA CLOSING * 5604 TO 3320 * | TC 356A DONATED ASSETS RECEIVED THAT DO NOT MEET CAPITALIZATION CRITERIA |
| | |
| CONTRA 3320 | CONTRA 6905 |
| | TC 424A TO REDUCE DONATED EQUITY FOR ASSETS CONSUMED THROUGH DEPRECIATION |
| | CONTRA 3400 |
| | TC 426A TO REDUCE DONATED EQUITY FOR ISSUES FROM INVENTORY |
| | CONTRA 3400 |

ACCOUNT NUMBER : 5700 P

ACCOUNT TITLE : APPROPRIATED CAPITAL USED

NORMAL BALANCE : CR

DEFINITION : THIS ACCOUNT IS A FINANCING SOURCE TO BE MATCHED AGAINST
 CURRENT-PERIOD EXPENSES FUNDED BY APPROPRIATIONS. THIS INCLUDES
 EXPENSES FUNDED BY PRIOR YEAR APPROPRIATIONS, SUCH AS (1)
 DEPRECIATION OF FIXED ASSETS AND CONSUMPTION OF INVENTORY RELATED TO
 PRIOR-YEAR PURCHASES OF FIXED ASSETS AND INVENTORY, (2) ACCRUED AND
 ACTUAL LOSSES ON INVENTORY WRITEDOWNS, AND (3) BAD DEBT EXPENSE
 RELATED TO CAPITALIZED LONG-TERM LOANS RECEIVABLE AND RELATED
 INTEREST.

SUBSIDIARY

CLASSIFICATION : N NON-GOVERNMENT

| DEBIT | CREDIT |
|---|---|
| TC 192T DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED | TC 050K OBLIGATIONS AND NO DECOMMITMENT OR SIMULTANEOUS FULL DECOMMITMENT (EXCLUSIVE OF PERSONAL SERVICE COSTS) WITH TEST FOR AVAILABILITY OF FUNDS - * (COMPUTER MUST TEST FOR AVAILABILITY OF FUNDS. VALID TRANSACTION MUST BE ACCEPTED IN ALL CASES, BUT IF SUFFICIENT FUNDS TO COVER THE TRANSACTION ARE NOT AVAILABLE IN ACCOUNTS 4611 OR 4612 THE TRANSACTION MUST PRINT OUT ON AN EXCEPTION LISTING FOR IMMEDIATE CORRECTIVE ACTION TO RECOVER WITHIN AVAILABLE BALANCES.) * |
| CONTRA 3100 | CONTRA 3100 |
| TC 263B ALLOWANCE ON TRADE-IN EQUIPMENT (RESIDUAL VALUE) WHEN ALLOWANCE IS GREATER THAN BOOK VALUE | TC 052F ESTIMATED OBLIGATIONS AND ACCRUED (PROJECTION) UNPAID PERSONAL SERVICES COSTS AND RELATED BENEFITS |
| CONTRA 3211 | CONTRA 3100 |
| TC 26JB ALLOWANCE ON TRADE-IN EQUIPMENT (RESIDUAL VALUE) WHEN ALLOWANCE IS LESS THAN BOOK VALUE | TC 053I OBLIGATIONS (WITH SOME ACCRUALS) AND PARTIAL DECOMMITMENT IN THE SAME AMOUNT AS THE OBLIGATION *NOTE: IF A PARTIAL AMOUNT OF A COMMITMENT IS TO BE DECOMMITTED FOR THE SAME AMOUNT AS OBLIGATED UNDER THIS TC, ENTER THE COMMITMENT DOCUMENT REFERENCE CODE AND DOCUMENT NUMBER IN THE "OTHER DOCUMENT" FIELD. |

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| CONTRA 3211 | CONTRA 3100 |
| <hr/> | |
| TC 295B VALUE OF DIRECT CHARGE TRANSFERS INTO THE WORK IN PROCESS ACCOUNT PREVIOUSLY CHARGED TO AN OPERATING EXPENSE ACCOUNT | TC 080G ESTIMATED ACCRUALS - PARTIAL - (CONSTRUCTIVE RECEIPT UNDER CONTRACTS AND GRANTS) (NOT FINANCED BY ADVANCE PAYMENTS) |
| CONTRA 3211 | CONTRA 3100 |
| <hr/> | |
| TC 303B RECEIPT OF ISSUANCES FROM INVENTORIES WITHIN THE APPROPRIATION FROM WHICH THE INVENTORIES WERE FUNDED - RECEIVING POINT | TC 081H RECEIVING REPORTS - PARTIAL (FOR MATERIALS OR SERVICES ACTUALLY RECEIVED) - (NOT FINANCED BY ADVANCE PAYMENTS) |
| CONTRA 3211 | CONTRA 3100 |
| <hr/> | |
| TC 322B INCREASE ADJUSTMENT OF RECORDED VALUE OF EQUIPMENT TO PHYSICAL INVENTORY | TC 082G ESTIMATED MONTHLY ACCRUALS (CONSTRUCTIVE RECEIPT) FOR ESTIMATED PAYMENTS OF CONTRACTORS/GRANTEES UNDER AWARDS FINANCED THROUGH OTHER FEDERAL AGENCIES FOR LETTERS OF CREDIT AND TIMING OF PAYMENT ACTIVITIES |
| CONTRA 3211 | CONTRA 3100 |
| <hr/> | |
| TC 326B TRANSFER OF OVERHEAD CHARGES TO THE INVENTORY FOR ANIMALS, INCLUDING RESEARCH ANIMALS, AND OTHER AGRICULTURE PRODUCTS | TC 084G ACTUAL REPORTS OF EXPENDITURE (MONTHLY/QUARTERLY) FOR AWARDS FINANCED THROUGH OTHER FEDERAL AGENCIES INCLUDING THE GRANTS MANAGEMENT FUND-PMS FOR LETTERS OF CREDIT OR TIMING OF PAYMENTS ACTIVITIES |
| CONTRA 3211 | CONTRA 3100 |
| <hr/> | |
| TC 9BKA CLOSING * 5700 TO 3320 * | TC 086G ESTIMATED MONTHLY ACCRUALS (CONSTRUCTIVE RECEIPT) FOR AWARDS TO NON-FEDERAL AGENCIES FINANCED THROUGH LETTERS-OF-CREDIT |
| CONTRA 3320 | CONTRA 3100 |
| <hr/> | |
| | TC 087G ACTUAL REPORTS OF EXPENDITURE (MONTHLY/QUARTERLY) - FOR AWARDS TO NON-FEDERAL AGENCIES FINANCED THROUGH LETTERS OF CREDIT |
| | CONTRA 3100 |
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| | TC 088G ESTIMATED ACCRUALS - PARTIAL - CONSTRUCTIVE RECEIPTS - (FOR GOODS OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS) OTHER THAN BY LETTER OF CREDIT |
| | CONTRA 3100 |
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| | TC 089G RECEIVING REPORTS - PARTIAL - (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN BY LETTER OF CREDIT - WHICH WERE NOT SPECIFICALLY OBLIGATED OR COMMITTED |
| | CONTRA 3100 |
| <hr/> | |
| | TC 08AD ACCRUED BULK ESTIMATE OF TRUST FUND BENEFIT - ACCRUAL NOT PREVIOUSLY |

| | | |
|-------|--|---|
| | | OBLIGATED |
| | | CONTRA 3100 |
| <hr/> | | |
| | | TC 090H RECEIVING REPORTS - PARTIAL - (FOR EQUIPMENT, SUPPLIES, OR SERVICES |
| | | PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN BY LETTER OF CREDIT - |
| | | WHICH WERE PREVIOUSLY OBLIGATED) |
| | | CONTRA 3100 |
| <hr/> | | |
| | | TC 091L RECEIVING REPORTS - FINAL - (NOT FINANCED BY ADVANCE PAYMENTS) |
| | | CONTRA 3100 |
| <hr/> | | |
| | | TC 092K FINAL - ACTUAL REPORTS OF EXPENDITURE FOR AWARDS FINANCED THROUGH |
| | | GRANTS MANAGEMENT FUNDS |
| | | CONTRA 3100 |
| <hr/> | | |
| | | TC 094K FINAL - ACTUAL REPORTS OF EXPENDITURE FOR AWARDS TO NON-FEDERAL |
| | | AGENCIES FINANCED THROUGH LETTERS OF CREDIT |
| | | CONTRA 3100 |
| <hr/> | | |
| | | TC 095L RECEIVING REPORTS - FINAL (FOR EQUIPMENT, SUPPLIES, OR SERVICES |
| | | PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN LETTER OF CREDIT) |
| | | CONTRA 3100 |
| <hr/> | | |
| | | TC 096D ACCRUED LEAVE EARNED/LIABILITY TO PAY |
| | | CONTRA 3100 |
| <hr/> | | |
| | | TC 097D TRANSFER OF LEAVE BALANCES IN (+) OR OUT (-) |
| | | CONTRA 3100 |
| <hr/> | | |
| | | TC 098G ESTIMATED MONTHLY ACCRUALS (CONSTRUCTIVE RECEIPTS) - FOR ESTIMATED |
| | | UNPAID LIABILITIES OF CONTRACTOR/GRANTEES UNDER AWARDS FINANCED |
| | | THROUGH OTHER FEDERAL AGENCIES |
| | | CONTRA 3100 |
| <hr/> | | |
| | | TC 119B AMORTIZATION OF DEFERRED CHARGES TO EXPENSE |
| | | CONTRA 3100 |
| <hr/> | | |
| | | TC 181H DISBURSEMENTS - PARTIAL - NOT PREVIOUSLY ACCRUED |
| | | |
| | | * (THIS ENTRY USED WHEN MONTHLY INVENTORY OF ACCRUAL IS REVERSED AT |

| | | |
|--|--|--|
| | | THE BEGINNING OF EACH MONTH) - UNDER TC 080 * |
| | | CONTRA 3100 |
| | | TC 183H DISBURSEMENTS - PAYROLLS - NOT PREVIOUSLY OBLIGATED OR ACCRUED |
| | | |
| | | * THIS ENTRY USED WHEN ESTIMATED PAYROLL OBLIGATIONS ARE REVERSED |
| | | AND NEW ESTIMATES FOR BALANCE OF MONTH ARE SEPARATELY ESTABLISHED * |
| | | CONTRA 3100 |
| | | TC 190G DISBURSEMENT - FINAL - NOT PREVIOUSLY OBLIGATED OR ACCRUED |
| | | CONTRA 3100 |
| | | TC 191L DISBURSEMENT - FINAL - NOT PREVIOUSLY ACCRUED |
| | | CONTRA 3100 |
| | | TC 192U DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED |
| | | CONTRA 3100 |
| | | TC 198C DISBURSEMENTS - FINAL - (FOR LOST DISCOUNTS) |
| | | CONTRA 3100 |
| | | TC 199C DISBURSEMENTS - FINAL - (FOR INTEREST PENALTIES) |
| | | CONTRA 3100 |
| | | TC 19CE DISBURSEMENT OF PRIOR ACCRUAL, RECORD BENEFIT PAYMENTS MADE BY |
| | | PAYMENT CENTERS |
| | | CONTRA 3100 |
| | | TC 262B ADJUSTMENT OF ACCUMULATED DEPRECIATION ON EQUIPMENT AND FIXED |
| | | PROPERTY (DISPOSALS/EXCHANGES) WHEN THERE IS A GAIN |
| | | CONTRA 3211 |
| | | TC 26AB ADJUSTMENT OF ACCUMULATED DEPRECIATION ON EQUIPMENT AND FIXED |
| | | PROPERTY (DISPOSALS/EXCHANGES) WHEN THERE IS A LOSS |
| | | CONTRA 3211 |
| | | TC 26HB PROPERTY TRANSFERRED-OUT WITHOUT REIMBURSEMENT TO OTHER FEDERAL |
| | | AGENCY (PURCHASED PROPERTY ONLY) |
| | | CONTRA 3230 |
| | | TC 28BC TRANSFER OF PROPERTY AND COSTS BETWEEN ACCOUNTING POINTS - RECEIVING |

| | | |
|-------|--|--|
| | | POINT |
| | | CONTRA 3100 |
| <hr/> | | |
| | | TC 302B ISSUANCES FROM INVENTORIES WITHIN THE APPROPRIATION FROM WHICH THE |
| | | INVENTORIES WERE FUNDED - ISSUING POINT |
| | | CONTRA 3211 |
| <hr/> | | |
| | | TC 31BB ESTIMATED LOSS OF INVENTORY FOR SALE |
| | | CONTRA 3211 |
| <hr/> | | |
| | | TC 31CB ESTIMATED LOSS OF INVENTORY - RAW MATERIALS AND SUPPLIES |
| | | CONTRA 3211 |
| <hr/> | | |
| | | TC 31DB ESTIMATED LOSS OF INVENTORY - WORK IN PROCESS |
| | | CONTRA 3211 |
| <hr/> | | |
| | | TC 31EB ESTIMATED LOSS OF INVENTORY - FINISHED GOODS |
| | | CONTRA 3211 |
| <hr/> | | |
| | | TC 31FB ESTIMATED LOSS OF INVENTORY - OTHER |
| | | CONTRA 3211 |
| <hr/> | | |
| | | TC 31JB ADJUSTMENT TO STOCKPILED INVENTORY WHEN RECORDED VALUE EXCEEDS THE |
| | | PHYSICAL INVENTORY |
| | | CONTRA 3211 |
| <hr/> | | |
| | | TC 323B REDUCE VALUE OF RECORDED EQUIPMENT TO PHYSICAL INVENTORY VALUE |
| | | CONTRA 3211 |
| <hr/> | | |
| | | TC 341B LOSS OF INVENTORY BY UNFORESEEN CIRCUMSTANCES |
| | | CONTRA 3211 |
| <hr/> | | |
| | | TC 406B ADJUSTMENT TO OPERATING MATERIALS AND SUPPLIES INVENTORY WHEN |
| | | RECORDED VALUE EXCEEDS THE PHYSICAL INVENTORY |
| | | CONTRA 3211 |
| <hr/> | | |
| | | TC 409B PERIODIC REVIEW AND ADJUSTMENT OF COMPOSITE RATE OF DEPRECIATION AND |
| | | ADJUSTMENT OF ACCUMULATED DEPRECIATION ACCOUNT |
| | | CONTRA 3211 |
| <hr/> | | |
| | | TC 421A TO RECORD CUMULATIVE INVESTED CAPITAL USED THIS FISCAL YEAR TO |

| | |
|--|--|
| | FINANCE UNFUNDED AND FUTURE FUNDED EXPENSES OF OPERATION |
| | CONTRA 3211 |

| | |
|--|--|
| | TC 422A TO REDUCE INVESTED CAPITAL FOR ISSUES FROM INVENTORIES AND OTHER |
| | RELATED COSTS |
| | CONTRA 3211 |

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POSTED GENERAL LEDGER ACCOUNTS

PAGE 432

ACCOUNT NUMBER : 5790 P

ACCOUNT TITLE : OTHER FINANCING SOURCES

NORMAL BALANCE : DC

DEFINITION : THIS ACCOUNT IS USED TO RECORD FINANCIAL SOURCES (AS OPPOSED TO REVENUES EARNED FOR PROVISION OF GOODS AND SERVICES) NOT PROVIDED FOR IN OTHER ACCOUNTS, INCLUDING THE FINANCING SOURCE FOR SUCH EXPENSES AS DEPRECIATION OF EQUIPMENT TRANSFERRED-IN WITHOUT REIMBURSEMENT, DEPRECIATION OF DONATED ASSETS, CASH-IN-KIND EXPENSES, AND UNFUNDED PAYROLL BENEFITS.

DEBIT

CREDIT

| TC 183A DISBURSEMENTS - PAYROLLS - NOT PREVIOUSLY OBLIGATED OR ACCRUED

|

| * THIS ENTRY USED WHEN ESTIMATED PAYROLL OBLIGATIONS ARE REVERSED

| AND NEW ESTIMATES FOR BALANCE OF MONTH ARE SEPARATELY ESTABLISHED *

| CONTRA 2221 2222 6101 6905

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POSTED GENERAL LEDGER ACCOUNTS

PAGE 433

ACCOUNT NUMBER : 5799 P

ACCOUNT TITLE : ADJUSTMENT OF APPROPRIATED CAPITAL USED

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT OF ADJUSTMENT TO FINANCING SOURCES IN THE PROGRAM FUND TO
REFLECT THE AMOUNT OF EXCESS SUBSIDY FUNDS RETURNED TO TREASURY BY
THE FINANCING FUND.

DEBIT

CREDIT

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POSTED GENERAL LEDGER ACCOUNTS

PAGE 434

ACCOUNT NUMBER : 5800 P

ACCOUNT TITLE : TAX REVENUES

NORMAL BALANCE : CR

DEFINITION : TAXES AND FEES RECEIVED FROM THE PUBLIC THAT RESULT FROM THE
EXERCISE OF THE FEDERAL GOVERNMENT'S SOVEREIGN POWERS TO TAX. THIS
INCLUDES INDIVIDUAL AND CORPORATE TAXES (INTERNAL REVENUE SERVICE
COLLECTIONS), SOCIAL SECURITY/MEDICARE CONTRIBUTIONS (REPORTED BY
SOCIAL SECURITY ADMINISTRATION), EXCISE, ESTATE AND GIFT TAXES,
CUSTOMS DUTIES, AND ANY OTHER MISCELLANEOUS TAXES.

SUBSIDIARY

CLASSIFICATION : N NON-GOVERNMENT

DEBIT

CREDIT

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POSTED GENERAL LEDGER ACCOUNTS

PAGE 435

ACCOUNT NUMBER : 5900 S

ACCOUNT TITLE : OTHER REVENUE

NORMAL BALANCE : CR

DEFINITION : REVENUE RECEIVED NOT OTHERWISE CLASSIFIED ABOVE.

BASIC ACCOUNT

SUBDIVIDED BY :
5901 MISCELLANEOUS REVENUE - GENERAL/TRUST FUND RECEIPTS
5902 INTRA-OFFICE SALES REVENUE - TRANSFERS OUT
5903 REVENUE - ALL OTHER SOURCES

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

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POSTED GENERAL LEDGER ACCOUNTS

PAGE 436

ACCOUNT NUMBER : 5901 P

ACCOUNT TITLE : MISCELLANEOUS REVENUE - GENERAL/TRUST FUND RECEIPTS

NORMAL BALANCE : CR

DEFINITION : AUDIT DISALLOWANCE REFUNDS FROM SYSTEMS-TYPE AUDITS AND OTHER COLLECTIONS WHICH
ARE TO BE RETURNED TO THE U.S. TREASURY.

SUBSIDIARY

CLASSIFICATION : G GOVERNMENT
N NON-GOVERNMENT

| DEBIT | CREDIT |
|---|--|
| TC 109A TO RECORD FORGIVENESS (CANCELLATION) OF ACCOUNTS AND LOANS RECEIVABLE DUE TO OPERATION OF LAW, REGULATION, STATUTE, ETC. CONTRA 1341 1344 1351 1353 | TC 00PB COLLECTIONS AND DONATIONS AS AVAILABLE RECEIPTS TO SPECIAL AND TRUST FUNDS CONTRA 1015 |
| TC 9DDA CLOSING * 5901 TO 5990 * CONTRA 5990 | TC 126A TO RECORD LOANS RECEIVABLE (COLLECTIONS TO BE DEPOSITED TO MISCELLANEOUS RECEIPTS) CONTRA 1353 |
| | TC 133A SALE OF SCRAP MATERIAL AND OTHER REIMBURSABLES - GENERAL/TRUST FUND RECEIPTS CONTRA 1313 |
| | TC 235A COLLECTIONS - RECEIPT ACCOUNTS - NOT PREVIOUSLY ACCRUED - INCLUDES PROCEEDS FROM SALE OF PROPERTY WHEN THERE IS A GAIN CONTRA 1015 |
| | TC 335B AUDIT DISALLOWANCE BECOMES COLLECTIBLE CONTRA 1315 |

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POSTED GENERAL LEDGER ACCOUNTS

PAGE 437

ACCOUNT NUMBER : 5902 P

ACCOUNT TITLE : INTRA-OFFICE SALES REVENUE - TRANSFERS OUT

NORMAL BALANCE : CR

DEFINITION : INCOME EARNED FROM GOODS AND SERVICES SOLD TO ANOTHER ORGANIZATIONAL
UNIT OR PROGRAM WITHIN THE SAME APPROPRIATION OR FUND. THE CONTRA-
EXPENSE ENTRY IS RECORDED IN ACCOUNT 6102.

SUBSIDIARY

CLASSIFICATION : G GOVERNMENT

| DEBIT | | CREDIT | |
|----------------------------------|--|--|--|
| TC 9BMA CLOSING * 5902 TO 3320 * | | TC 293A SALES VALUE OF GOODS TRANSFERRED OUT (THIS ENTRY IS TAKEN FROM THE | |
| | | BILLING OR ADVICE OF TRANSFER.) - ISSUING POINT | |
| CONTRA 3320 | | CONTRA 1933 | |

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POSTED GENERAL LEDGER ACCOUNTS

PAGE 438

ACCOUNT NUMBER : 5903 P

ACCOUNT TITLE : REVENUE - ALL OTHER SOURCES

NORMAL BALANCE : CR

DEFINITION : REVENUE EARNED FROM ALL OTHER SOURCES NOT SPECIFICALLY CLASSIFIED.

SUBSIDIARY

CLASSIFICATION : G GOVERNMENT
N NON-GOVERNMENT

| DEBIT | CREDIT |
|-----------------------------------|--|
| TC 195A REFUNDS FROM OTHER INCOME | TC 130A TO RECORD SALES AND INCOME FINANCED BY ADVANCES THAT HAVE NOT BEEN PREVIOUSLY RECORDED WITH THE OBLIGATION/ EXPENDITURE TRANSACTIONS ON REIMBURSABLE ITEMS |
| CONTRA 1015 | CONTRA 2312 |
| TC 9BNA CLOSING * 5903 TO 3320 * | TC 130B TO RECORD SALES AND INCOME FINANCED BY ADVANCES THAT HAVE NOT BEEN PREVIOUSLY RECORDED WITH THE OBLIGATION/ EXPENDITURE TRANSACTIONS ON REIMBURSABLE ITEMS |
| CONTRA 3320 | CONTRA 2313 |
| | TC 132A TO RECORD BILLED REIMBURSABLE SALES AND INCOME. THAT HAVE NOT BEEN PREVIOUSLY RECORDED WITH THE OBLIGATION/EXPENDITURE TRANSACTIONS CONTRA 1311 |
| | TC 134A TO RECORD UNBILLED REIMBURSABLE SALES AND INCOME THAT HAVE NOT BEEN PREVIOUSLY RECORDED WITH THE OBLIGATION/EXPENDITURE TRANSACTION CONTRA 1314 |
| | TC 142A AMORTIZATION OF DEFERRED CREDITS CONTRA 2320 |
| | TC 143A AMORTIZATION OF DISCOUNTS ON SECURITIES PURCHASED CONTRA 1612 |
| | TC 221A COLLECTION OF INCOME - NOT ANTICIPATED (FUNDS NOT RETURNED TO |

| | |
|--|---|
| | TREASURY) - INCLUDES PROCEEDS FROM SALE OF PROPERTY WHEN THERE IS A |
| | GAIN |
| | CONTRA 1015 |

| | |
|--|--|
| | TC 358A ASSETS TRANSFERRED-IN WITHOUT REIMBURSEMENT FROM OTHER FEDERAL |
| | AGENCIES THAT DO NOT MEET CAPITALIZATION CRITERIA |
| | CONTRA 6905 |

| | |
|--|---|
| | TC 425A TO REDUCE TRANSFERRED-IN EQUITY FOR ASSETS CONSUMED THROUGH |
| | DEPRECIATION |
| | CONTRA 3220 |

| | |
|--|---|
| | TC 427A TO REDUCE TRANSFERRED-IN EQUITY FOR ISSUES FROM INVENTORY |
| | CONTRA 3220 |

ACCOUNT NUMBER : 5990 P

ACCOUNT TITLE : CONTRA REVENUE - COLLECTED FOR OTHERS

NORMAL BALANCE : DR

DEFINITION : THIS ACCOUNT IS USED IN CONJUNCTION WITH REVENUE ACCRUED BY AN
AGENCY WHEN AMOUNTS COLLECTED MUST BE DEPOSITED TO TREASURY. IT IS
USED TO ESTABLISH A CORRESPONDING LIABILITY TO TREASURY AND IS
REPORTED AS A DEDUCTION FROM REVENUE ON THE AGENCY'S OPERATING
STATEMENT.

| DEBIT | CREDIT |
|--|--|
| TC 00PC COLLECTIONS AND DONATIONS AS AVAILABLE RECEIPTS TO SPECIAL AND TRUST FUNDS CONTRA 2990 | TC 109E TO RECORD FORGIVENESS (CANCELLATION) OF ACCOUNTS AND LOANS RECEIVABLE DUE TO OPERATION OF LAW, REGULATION, STATUTE, ETC. CONTRA 2990 |
| TC 126B TO RECORD LOANS RECEIVABLE (COLLECTIONS TO BE DEPOSITED TO MISCELLANEOUS RECEIPTS) CONTRA 2990 | TC 9DBA CLOSING * 5302 TO 5990 * CONTRA 5302 |
| TC 133B SALE OF SCRAP MATERIAL AND OTHER REIMBURSABLES - GENERAL/TRUST FUND RECEIPTS CONTRA 2990 | TC 9DCA CLOSING * 5303 TO 5990 * CONTRA 5303 |
| TC 139C ACCRUED INTEREST EARNED ON RECEIVABLES AND LOANS CONTRA 2990 | TC 9DDA CLOSING * 5901 TO 5990 * CONTRA 5901 |
| TC 148B ACCRUED INTEREST, PENALTY AND ADMINISTRATIVE COSTS EARNED ON DELINQUENT ACCOUNTS RECEIVABLE CONTRA 2990 | |
| TC 149B ACCRUED INTEREST, PENALTY AND ADMINISTRATIVE COST EARNED ON DELINQUENT LOANS RECEIVABLE CONTRA 2990 | |
| TC 235B COLLECTIONS - RECEIPT ACCOUNTS - NOT PREVIOUSLY ACCRUED - INCLUDES PROCEEDS FROM SALE OF PROPERTY WHEN THERE IS A GAIN | |

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POSTED GENERAL LEDGER ACCOUNTS

PAGE 441

CONTRA 2990

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TC 23AB COLLECTION OF INCOME (RETURNED TO TREASURY) FOR SALE OF PROPERTY

|

WHEN THERE IS A LOSS

|

CONTRA 2990

|

TC 26CB FOR MONIES RECEIVABLE ON DISPOSITION OF FIXED PROPERTY "WHERE THE

|

PROCEEDS WILL NOT BE USED TO PURCHASE RE- PLACEMENT PROPERTY" - WHEN

|

THERE IS A LOSS

|

CONTRA 2990

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TC 335C AUDIT DISALLOWANCE BECOMES COLLECTIBLE

|

CONTRA 2990

|

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POSTED GENERAL LEDGER ACCOUNTS

PAGE 442

ACCOUNT NUMBER : 6000 G

ACCOUNT TITLE : EXPENSE

NORMAL BALANCE : DR

DEFINITION : THE OUTFLOWS OF ASSETS OR INCURRENCE OF LIABILITIES DURING A PERIOD
RESULTING FROM RENDERING SERVICES, DELIVERING OR PRODUCING GOODS, OR
CARRYING OUT OTHER NORMAL OPERATING ACTIVITIES.

BASIC ACCOUNT

SUBDIVIDED BY :
6100 OPERATING/PROGRAM EXPENSES
6300 INTEREST EXPENSES
6400 BENEFIT PROGRAM EXPENSES
6500 COST OF GOODS OR SERVICES SOLD
6600 APPLIED OVERHEAD
6900 OTHER EXPENSES

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

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POSTED GENERAL LEDGER ACCOUNTS

PAGE 443

ACCOUNT NUMBER : 6100 S

ACCOUNT TITLE : OPERATING/PROGRAM EXPENSES

NORMAL BALANCE : DR

DEFINITION : OPERATIONAL AND PROGRAM COSTS INCURRED THROUGHOUT THE FISCAL YEAR.
OPERATING/PROGRAM EXPENSE IS (1) THE TOTAL OUTLAY IN CASH OR ITS EQUIVALENT
APPLIED IN CARRYING OUT A SPECIFIC PROGRAM OR FUNCTION, (2) THE TOTAL COST OF
GOODS SOLD PLUS ALL SELLING, ADMINISTRATIVE, AND GENERAL EXPENSES APPLICABLE
THERE TO, AND (3) THE TOTAL COST ASSIGNABLE AGAINST OPERATING INCOME OR PROFIT.

BASIC ACCOUNT

SUBDIVIDED BY :

| | |
|------|--|
| 6101 | OPERATING/PROGRAM EXPENSES |
| 6102 | INTRA-OFFICE PURCHASES EXPENSE - TRANSFERS IN |
| 6103 | EXPENSE - COST CAPITALIZED |
| 6104 | EXPENSE - CASH DISCOUNTS LOST/NOT TAKEN |
| 6105 | EXPENSE - PRICE VARIATION/CASH DISCOUNTS TAKEN |
| 6106 | EXPENSE - BAD DEBT |
| 6107 | SUPPLIES AND MATERIALS ISSUED FROM INVENTORY |
| 6108 | EXPENSE - RECLASSIFIED AS EXTRAORDINARY ITEM |
| 6190 | CONTRA BAD DEBTS EXPENSE - INCURRED FOR OTHERS |
| 6199 | EXCESS SUBSIDY RETURNED |

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

ACCOUNT NUMBER : 6101 P

ACCOUNT TITLE : OPERATING/PROGRAM EXPENSES

NORMAL BALANCE : DR

DEFINITION : THE FUNDED COSTS OF OPERATIONS INCURRED DURING THE FISCAL YEAR.

SUBSIDIARY

CLASSIFICATION : G GOVERNMENT
 GD GOVERNMENT - DIRECT PROGRAM
 GR GOVERNMENT - REIMBURSABLE PROGRAM
 N NON-GOVERNMENT
 ND NON-GOVERNMENT - DIRECT PROGRAM
 NR NON-GOVERNMENT - REIMBURSABLE PROGRAM

| DEBIT | | | | CREDIT | | | |
|---|------|------|-----------|--|------|------|------|
| TC 050D OBLIGATIONS AND NO DECOMMITMENT OR SIMULTANEOUS FULL DECOMMITMENT (EXCLUSIVE OF PERSONAL SERVICE COSTS) WITH TEST FOR AVAILABILITY OF FUNDS - * (COMPUTER MUST TEST FOR AVAILABILITY OF FUNDS. VALID TRANSACTION MUST BE ACCEPTED IN ALL CASES, BUT IF SUFFICIENT FUNDS TO COVER THE TRANSACTION ARE NOT AVAILABLE IN ACCOUNTS 4611 OR 4612 THE TRANSACTION MUST PRINT OUT ON AN EXCEPTION LISTING FOR IMMEDIATE CORRECTIVE ACTION TO RECOVER WITHIN AVAILABLE BALANCES.) * | | | | TC 102A EXERCISE OF OPTION TO PURCHASE UNDER A LEASE/PURCHASE AGREEMENT | | | |
| CONTRA | 2110 | 2140 | 2190 2211 | CONTRA | 1751 | 1756 | 1830 |
| TC 052A ESTIMATED OBLIGATIONS AND ACCRUED (PROJECTION) UNPAID PERSONAL SERVICES COSTS AND RELATED BENEFITS | | | | TC 183C DISBURSEMENTS - PAYROLLS - NOT PREVIOUSLY OBLIGATED OR ACCRUED | | | |
| CONTRA 2211 | | | | * THIS ENTRY USED WHEN ESTIMATED PAYROLL OBLIGATIONS ARE REVERSED AND NEW ESTIMATES FOR BALANCE OF MONTH ARE SEPARATELY ESTABLISHED * | | | |
| TC 053C OBLIGATIONS (WITH SOME ACCRUALS) AND PARTIAL DECOMMITMENT IN THE SAME AMOUNT AS THE OBLIGATION | | | | TC 192H DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED | | | |
| *NOTE: IF A PARTIAL AMOUNT OF A COMMITMENT IS TO BE DECOMMITTED FOR THE SAME AMOUNT AS OBLIGATED UNDER THIS TC, ENTER THE COMMITMENT DOCUMENT REFERENCE CODE AND DOCUMENT NUMBER IN THE "OTHER DOCUMENT" FIELD. | | | | | | | |

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|--|--|
| CONTRA 2140 2190 2211 | CONTRA 2110 2190 2990 |
| <hr/> | |
| TC 080A ESTIMATED ACCRUALS - PARTIAL - (CONSTRUCTIVE RECEIPT UNDER CONTRACTS AND GRANTS) (NOT FINANCED BY ADVANCE PAYMENTS) | TC 19CC DISBURSEMENT OF PRIOR ACCRUAL, RECORD BENEFIT PAYMENTS MADE BY PAYMENT CENTERS |
| CONTRA 2110 | CONTRA 2190 |
| <hr/> | |
| TC 081A RECEIVING REPORTS - PARTIAL (FOR MATERIALS OR SERVICES ACTUALLY RECEIVED) - (NOT FINANCED BY ADVANCE PAYMENTS) | TC 237A COLLECTION - REFUNDS - UNBILLED |
| CONTRA 2110 2990 | CONTRA 1012 |
| <hr/> | |
| TC 082A ESTIMATED MONTHLY ACCRUALS (CONSTRUCTIVE RECEIPT) FOR ESTIMATED PAYMENTS OF CONTRACTORS/GRANTEES UNDER AWARDS FINANCED THROUGH OTHER FEDERAL AGENCIES FOR LETTERS OF CREDIT AND TIMING OF PAYMENT ACTIVITIES | TC 283A TRANSFER OF PROPERTY AND COSTS BETWEEN ACCOUNTING POINTS - ISSUING POINT |
| CONTRA 1418 | CONTRA 1933 |
| <hr/> | |
| TC 084A ACTUAL REPORTS OF EXPENDITURE (MONTHLY/QUARTERLY) FOR AWARDS FINANCED THROUGH OTHER FEDERAL AGENCIES INCLUDING THE GRANTS MANAGEMENT FUND-PMS FOR LETTERS OF CREDIT OR TIMING OF PAYMENTS ACTIVITIES | TC 301A INDIRECT COSTS TRANSFERRED TO OVERHEAD ACCOUNT FOR SUBSEQUENT REALLOCATION TO COST CENTERS |
| CONTRA 1413 | CONTRA 6600 |
| <hr/> | |
| TC 086A ESTIMATED MONTHLY ACCRUALS (CONSTRUCTIVE RECEIPT) FOR AWARDS TO NON-FEDERAL AGENCIES FINANCED THROUGH LETTERS-OF-CREDIT | TC 330A ACCOUNTS RECEIVABLE - REFUNDS |
| CONTRA 1418 | CONTRA 1312 |
| <hr/> | |
| TC 087A ACTUAL REPORTS OF EXPENDITURE (MONTHLY/QUARTERLY) - FOR AWARDS TO NON-FEDERAL AGENCIES FINANCED THROUGH LETTERS OF CREDIT | TC 335A AUDIT DISALLOWANCE BECOMES COLLECTIBLE |
| CONTRA 1413 | CONTRA 1315 |
| <hr/> | |
| TC 088A ESTIMATED ACCRUALS - PARTIAL - CONSTRUCTIVE RECEIPTS - (FOR GOODS OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS) OTHER THAN BY LETTER OF CREDIT | TC 400A REDISTRIBUTION OF EXPENSES WITHIN CAN |
| CONTRA 1418 | CONTRA 6101 |
| <hr/> | |
| TC 089A RECEIVING REPORTS - PARTIAL - (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN BY LETTER OF CREDIT - WHICH WERE NOT SPECIFICALLY OBLIGATED OR COMMITTED | TC 9CAA CLOSING * 6101 TO 3320 * |
| CONTRA 1417 | CONTRA 3320 |
| <hr/> | |
| TC 08AB ACCRUED BULK ESTIMATE OF TRUST FUND BENEFIT - ACCRUAL NOT PREVIOUSLY | |

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| OBLIGATED | |
| CONTRA 2190 | |
| | |
| TC 090A RECEIVING REPORTS - PARTIAL - (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN BY LETTER OF CREDIT - WHICH WERE PREVIOUSLY OBLIGATED) | |
| CONTRA 1417 | |
| | |
| TC 091A RECEIVING REPORTS - FINAL - (NOT FINANCED BY ADVANCE PAYMENTS) | |
| CONTRA 2110 | |
| | |
| TC 092A FINAL - ACTUAL REPORTS OF EXPENDITURE FOR AWARDS FINANCED THROUGH GRANTS MANAGEMENT FUNDS | |
| CONTRA 1413 | |
| | |
| TC 094A FINAL - ACTUAL REPORTS OF EXPENDITURE FOR AWARDS TO NON-FEDERAL AGENCIES FINANCED THROUGH LETTERS OF CREDIT | |
| CONTRA 1413 | |
| | |
| TC 095A RECEIVING REPORTS - FINAL (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN LETTER OF CREDIT) | |
| CONTRA 1417 | |
| | |
| TC 096B ACCRUED LEAVE EARNED/LIABILITY TO PAY | |
| CONTRA 2212 2213 | |
| | |
| TC 097B TRANSFER OF LEAVE BALANCES IN (+) OR OUT (-) | |
| CONTRA 2212 2213 | |
| | |
| TC 098A ESTIMATED MONTHLY ACCRUALS (CONSTRUCTIVE RECEIPTS) - FOR ESTIMATED UNPAID LIABILITIES OF CONTRACTOR/GRANTEES UNDER AWARDS FINANCED THROUGH OTHER FEDERAL AGENCIES | |
| CONTRA 2110 | |
| | |
| TC 119A AMORTIZATION OF DEFERRED CHARGES TO EXPENSE | |
| CONTRA 1450 | |
| | |
| TC 120A AMORTIZATION OF PREPAID EXPENSES UPON RECEIPT OF GOODS | |
| CONTRA 1450 | |
| | |
| TC 181A DISBURSEMENTS - PARTIAL - NOT PREVIOUSLY ACCRUED | |

* (THIS ENTRY USED WHEN MONTHLY INVENTORY OF ACCRUAL IS REVERSED AT
THE BEGINNING OF EACH MONTH) - UNDER TC 080 *
CONTRA 1012

TC 183A DISBURSEMENTS - PAYROLLS - NOT PREVIOUSLY OBLIGATED OR ACCRUED

* THIS ENTRY USED WHEN ESTIMATED PAYROLL OBLIGATIONS ARE REVERSED
AND NEW ESTIMATES FOR BALANCE OF MONTH ARE SEPARATELY ESTABLISHED *
CONTRA 1013 5790 6904

TC 183C DISBURSEMENTS - PAYROLLS - NOT PREVIOUSLY OBLIGATED OR ACCRUED

* THIS ENTRY USED WHEN ESTIMATED PAYROLL OBLIGATIONS ARE REVERSED
AND NEW ESTIMATES FOR BALANCE OF MONTH ARE SEPARATELY ESTABLISHED *
CONTRA 1013 6101

TC 190A DISBURSEMENT - FINAL - NOT PREVIOUSLY OBLIGATED OR ACCRUED

CONTRA 1012

TC 191A DISBURSEMENT - FINAL - NOT PREVIOUSLY ACCRUED

CONTRA 1012

TC 192K DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED

CONTRA 2110 2190 2990

TC 19CA DISBURSEMENT OF PRIOR ACCRUAL, RECORD BENEFIT PAYMENTS MADE BY
PAYMENT CENTERS

CONTRA 1012

TC 28BA TRANSFER OF PROPERTY AND COSTS BETWEEN ACCOUNTING POINTS - RECEIVING
POINT

CONTRA 1943

TC 327A TRANSFER OF INDIRECT COSTS FROM APPLIED OVERHEAD TO APPROPRIATE
PROGRAMS/COST CENTERS

CONTRA 6600

TC 345A COLLECTION OF AUDIT DISALLOWANCE THROUGH PUBLIC ASSISTANCE AWARD
ADJUSTMENT

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CONTRA 1315

|

TC 400A REDISTRIBUTION OF EXPENSES WITHIN CAN

|

CONTRA 6101

|

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ACCOUNT NUMBER : 6102 P

ACCOUNT TITLE : INTRA-OFFICE PURCHASES EXPENSE - TRANSFERS IN

NORMAL BALANCE : DR

DEFINITION : THE COST OF PURCHASES FROM ANOTHER ORGANIZATIONAL UNIT OR PROGRAM
WITHIN THE SAME APPROPRIATION OR FUND. THE CONTRA-INCOME ENTRY IS
RECORDED IN ACCOUNT 5902.

| DEBIT | | CREDIT | |
|---|--|----------------------------------|--|
| TC 294A VALUE OF GOODS TRANSFERRED IN (THIS ENTRY IS TAKEN FROM INVOICE OR ADVISE OF TRANSFER) - RECEIVING POINT | | TC 9CBA CLOSING * 6102 TO 3320 * | |
| CONTRA 1943 | | CONTRA 3320 | |

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POSTED GENERAL LEDGER ACCOUNTS

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ACCOUNT NUMBER : 6103 P

ACCOUNT TITLE : EXPENSE - COST CAPITALIZED

NORMAL BALANCE : CR

DEFINITION : THE AMOUNT OF COSTS TO BE CAPITALIZED AS FIXED ASSETS ARE INSTALLED
AND/OR CONSTRUCTION COMPLETED. THIS OFFSETTING CREDIT ACCOUNT WILL
ONLY BE USED WHEN COSTS CANNOT BE EASILY ALLOCATED THROUGH THE
NORMAL ACCOUNTING PROCESS.

| DEBIT | CREDIT |
|----------------------------------|--|
| TC 9CCA CLOSING * 6103 TO 3320 * | TC 295A VALUE OF DIRECT CHARGE TRANSFERS INTO THE WORK IN PROCESS ACCOUNT |
| | PREVIOUSLY CHARGED TO AN OPERATING EXPENSE ACCOUNT |
| CONTRA 3320 | |
| | TC 329A DIRECT LABOR FOR ANIMALS, INCLUDING RESEARCH ANIMALS, AND CROPS |
| | PREVIOUSLY CHARGED TO OPERATING EXPENSES |
| | CONTRA 1591 |
| | TC 338A DEFERRAL OF EXPENSES PREVIOUSLY CHARGED OFF |
| | CONTRA 1450 |
| | TC 344A TO CAPITALIZE AGENCY DEVELOPED ADP/TC SOFTWARE |
| | CONTRA 1830 |
| | TC 353A MANUFACTURING MATERIAL AND SUPPLIES PRODUCED BY THE AGENCY THROUGH |
| | THE OPERATING EXPENSE ACCOUNT |

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ACCOUNT NUMBER : 6104 P

ACCOUNT TITLE : EXPENSE - CASH DISCOUNTS LOST/NOT TAKEN

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT OF CASH DISCOUNTS NOT TAKEN WHEN PAYMENT IS INADVERTENTLY
MADE AFTER THE DISCOUNT PERIOD HAS EXPIRED, OR WHEN THE DISCOUNT,
CONVERTED TO AN EFFECTIVE ANNUAL INTEREST RATE, IS LESS THAN THE
CURRENT VALUE OF FUNDS.

SUBSIDIARY

CLASSIFICATION : N NON-GOVERNMENT
ND NON-GOVERNMENT - DIRECT PROGRAM
NR NON-GOVERNMENT - REIMBURSABLE PROGRAM

| DEBIT | | CREDIT | |
|--|--|----------------------------------|--|
| TC 198A DISBURSEMENTS - FINAL - (FOR LOST DISCOUNTS) | | TC 9CDA CLOSING * 6104 TO 3220 * | |
| CONTRA 1012 | | CONTRA 3320 | |

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ACCOUNT NUMBER : 6105 P

ACCOUNT TITLE : EXPENSE - PRICE VARIATION/CASH DISCOUNTS TAKEN

NORMAL BALANCE : DC

DEFINITION : THE DIFFERENCE BETWEEN THE AMOUNT CAPITALIZED (OR EXPENSED) UPON
RECEIPT OF PROPERTY AND THE ACTUAL DISBURSEMENT MADE TO THE VENDOR.
THIS MAY CONSIST OF A VARIATION IN PRICE AS WELL AS CASH DISCOUNTS
TAKEN WHEN THE COST CAPITALIZED (OR EXPENSED) IS RECORDED AT THE
GROSS VALUE RATHER THAN THE NET COST TO THE GOVERNMENT.

SUBSIDIARY

CLASSIFICATION : G GOVERNMENT
GD GOVERNMENT - DIRECT PROGRAM
GR GOVERNMENT - REIMBURSABLE PROGRAM
N NON-GOVERNMENT
ND NON-GOVERNMENT - DIRECT PROGRAM
NR NON-GOVERNMENT - REIMBURSABLE PROGRAM

| DEBIT | | | | | CREDIT | | | | |
|--|------|------|------|------|--|------|------|------|------|
| TC 192E DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED | | | | | TC 192B DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED | | | | |
| CONTRA | 2110 | 2190 | 2211 | 2990 | CONTRA | 2110 | 2190 | 2211 | 2990 |
| | | | | | TC 9CEA CLOSING * 6105 TO 3320 * | | | | |
| | | | | | CONTRA 3320 | | | | |

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ACCOUNT NUMBER : 6106 P

ACCOUNT TITLE : EXPENSE - BAD DEBT

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT EXPENSED TO OPERATIONS WHICH IS ALSO RECORDED AS EXPENDED
APPROPRIATIONS. SEE ACCOUNT 6903 FOR UNFUNDED BAD DEBT EXPENSE.

DEBIT

CREDIT

| TC 9CFA CLOSING * 6106 TO 3320 *
| CONTRA 3320

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ACCOUNT NUMBER : 6107 P

ACCOUNT TITLE : SUPPLIES AND MATERIALS ISSUED FROM INVENTORY

NORMAL BALANCE : DR

DEFINITION : THE VALUE OF ISSUANCES FROM INVENTORY WHEN ISSUANCES ARE NOT CHARGED
AS A COST OF GOODS.

| DEBIT | | CREDIT | |
|--|--|----------------------------------|--|
| TC 30BA ISSUANCE OF SUPPLIES AND MATERIALS FROM INVENTORIES FOR USE IN | | TC 9CGA CLOSING * 6107 TO 3320 * | |
| OPERATIONS | | | |
| CONTRA 1511 1571 1591 | | CONTRA 3320 | |

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ACCOUNT NUMBER : 6108 P

ACCOUNT TITLE : EXPENSE - RECLASSIFIED AS EXTRAORDINARY ITEM

NORMAL BALANCE : CR

DEFINITION : THE AMOUNT OF EXPENSES AN AGENCY MAY WISH TO RECLASSIFY AS
EXTRAORDINARY FOR PRESENTATION ON THE STATEMENT OF OPERATIONS.

DEBIT

CREDIT

| | |
|--|---|
| | TC 417A RECLASSIFICATION OF EXPENSE TO EARMARK AS EXTRAORDINARY ITEM IN |
| | FINANCIAL STATEMENT |
| | CONTRA 7300 |

ACCOUNT NUMBER : 6190 P

ACCOUNT TITLE : CONTRA BAD DEBTS EXPENSE - INCURRED FOR OTHERS

NORMAL BALANCE : CR

DEFINITION : THIS ACCOUNT IS USED IN CONJUNCTION WITH RECORDING BAD DEBTS EXPENSE
RELATED TO ACCOUNTS RECEIVABLE HELD FOR OTHERS, COLLECTIONS ON WHICH
MUST BE DEPOSITED TO TREASURY. IT IS USED AS AN OFFSET TO REDUCE
THE RELATED LIABILITY AND PAYABLE TO TREASURY AND IS NETTED AGAINST
BAD DEBTS EXPENSE BEFORE REPORTING THAT EXPENSE ON THE AGENCY'S
OPERATING STATEMENT.

| DEBIT | CREDIT |
|----------------------------------|--|
| TC 9DEA CLOSING * 6903 TO 6190 * | TC 110B TO RECORD ALLOWANCE FOR LOSS ON ACCOUNTS RECEIVABLE (UNFUNDED) |
| | |
| | * ESTIMATE OF UNCOLLECTIBLE IN ACCOUNTS 1311, 1312, 1313 AND 1315 |
| | FOR NON-GOVERNMENT DEBTORS * |
| CONTRA 6903 | CONTRA 2990 |
| | TC 111D TO RECORD ALLOWANCE FOR LOSS ON LOANS RECEIVABLE (UNFUNDED) |
| | |
| | * (ESTIMATED UNCOLLECTIBLE IN ACCOUNTS 1351, 1353, 1355 AND 1357 FOR |
| | NON-GOVERNMENT DEBTORS) * |
| | CONTRA 2990 |
| | TC 112C TO RECORD ALLOWANCE FOR LOSS ON ACCRUED INTEREST RECEIVABLE |
| | (UNFUNDED) |
| | |
| | * (ESTIMATE OF UNCOLLECTIBLE IN ACCOUNTS 1341, 1343, 1344, 134A, |
| | 134B, 134C, 134D, 134E, AND 134F) * |
| | CONTRA 2990 |
| | TC 11AB TO RECORD ALLOWANCE FOR LOSS ON INTEREST, PENALTIES AND |
| | ADMINISTRATIVE COSTS RECEIVABLE ON DELINQUENT ACCOUNTS AND LOANS |
| | RECEIVABLE (UNFUNDED) |
| | |
| | * (ESTIMATE OF UNCOLLECTIBLE IN ACCOUNTS 134A-134F) * |

| CONTRA 2990

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ACCOUNT NUMBER : 6199 P

ACCOUNT TITLE : EXCESS SUBSIDY RETURNED

NORMAL BALANCE : CR

DEFINITION : THE AMOUNT OF ADJUSTMENT TO SUBSIDY EXPENSE IN THE PROGRAM FUND TO
REFLECT THE AMOUNT OF EXCESS SUBSIDY FUNDS RETURNED TO TREASURY BY
THE FINANCING FUND AS A RESULT OF A RE-ESTIMATE.

DEBIT

CREDIT

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ACCOUNT NUMBER : 6300 S

ACCOUNT TITLE : INTEREST EXPENSES

NORMAL BALANCE : DR

DEFINITION : THE EXPENSE INCURRED BY THE AGENCY FROM LATE PAYMENT OF ACCOUNTS AND
LOANS PAYABLE, AND THE CURRENT INTEREST ACCRUING ON AMOUNTS OWED TO
OTHERS.

BASIC ACCOUNT

SUBDIVIDED BY : 6310 INTEREST EXPENSES ON BORROWING FROM TREASURY
 6320 INTEREST EXPENSES ON SECURITIES
 6330 OTHER INTEREST EXPENSES

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

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POSTED GENERAL LEDGER ACCOUNTS

PAGE 460

ACCOUNT NUMBER : 6310 P

ACCOUNT TITLE : INTEREST EXPENSES ON BORROWING FROM TREASURY

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT OF INTEREST EXPENSE INCURRED BY THE AGENCY DURING THE CURRENT FISCAL
YEAR ON AMOUNTS BORROWED FROM TREASURY.

DEBIT

CREDIT

| TC 9CHA CLOSING * 6310 TO 3320 *
| CONTRA 3320

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ACCOUNT NUMBER : 6320 P

ACCOUNT TITLE : INTEREST EXPENSES ON SECURITIES

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT OF INTEREST EXPENSE INCURRED BY THE AGENCY DURING THE
CURRENT FISCAL YEAR ON FEDERAL SECURITIES.

SUBSIDIARY

CLASSIFICATION : N NON-GOVERNMENT

DEBIT

CREDIT

| TC 9CJA CLOSING * 6320 TO 3320 *
| CONTRA 3320

ACCOUNT NUMBER : 6330 P

ACCOUNT TITLE : OTHER INTEREST EXPENSES

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT OF INTEREST EXPENSE INCURRED BY THE AGENCY FROM LATE
PAYMENT OF ACCOUNTS AND LOANS, AND CURRENT INTEREST ACCRUING ON
AMOUNTS OWED OTHERS NOT OTHERWISE CLASSIFIED ABOVE.

SUBSIDIARY
CLASSIFICATION : N NON-GOVERNMENT
ND NON-GOVERNMENT - DIRECT PROGRAM
NR NON-GOVERNMENT - REIMBURSABLE PROGRAM

| DEBIT | | CREDIT | |
|--|--|----------------------------------|--|
| TC 199A DISBURSEMENTS - FINAL - (FOR INTEREST PENALTIES) | | TC 9CKA CLOSING * 6330 TO 3320 * | |
| CONTRA 1012 | | CONTRA 3320 | |

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PAGE 463

ACCOUNT NUMBER : 6400 P

ACCOUNT TITLE : BENEFIT PROGRAM EXPENSES

NORMAL BALANCE : DR

DEFINITION : AMOUNTS PAID TO BENEFIT PROGRAMS BY PROGRAM AGENCIES ON BEHALF OF
THEIR EMPLOYEES.

DEBIT

CREDIT

| TC 9CMA CLOSING * 6400 TO 3320 *
| CONTRA 3320

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ACCOUNT NUMBER : 6500 P

ACCOUNT TITLE : COST OF GOODS OR SERVICES SOLD

NORMAL BALANCE : DR

DEFINITION : THE TOTAL COST OF GOODS OR SERVICES SOLD AT POINT OF SALE INCLUDING
THE INVENTORY VALUE OF COMMODITIES SOLD FROM STOCK AND ALL LABOR,
MATERIAL, AND OTHER EXPENSES APPLIED TO MANUFACTURED ITEMS SOLD.

SUBSIDIARY

CLASSIFICATION : N NON-GOVERNMENT

| DEBIT | | CREDIT | |
|---|--|--|--|
| TC 292A INTRA-FUND TRANSFERS BETWEEN WORK-IN-PROCESS ACCOUNT AND FOR WITHIN | | TC 340A MARK-UP CANCELLATION ON GOODS SOLD (SPECIAL SALES) | |
| OFFICE TRANSFERS (WITHIN THE ACCOUNTING POINT BETWEEN | | | |
| WORK-IN-PROCESS ACCOUNTS AND OTHER ACTIVITIES) | | | |
| | | CONTRA 1520 | |
| TC 30AA INVENTORIES ISSUED TO APPROPRIATIONS OTHER THAN THE FUNDING | | TC 408A TO ADJUST CREDIT BALANCE OF OVERHEAD ACCOUNT TO COST OF GOODS SOLD | |
| APPROPRIATION AND ISSUED FOR SALE - REIMBURSABLE | | | |
| CONTRA 1511 1521 1571 1591 | | CONTRA 6600 | |
| | | TC 9CNA CLOSING * 6500 TO 3320 * | |
| | | CONTRA 3320 | |

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ACCOUNT NUMBER : 6600 P

ACCOUNT TITLE : APPLIED OVERHEAD

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT OF OVERHEAD COST DISTRIBUTED TO WORK IN PROCESS OR
CONSTRUCTION IN PROCESS.

SUBSIDIARY

CLASSIFICATION : N NON-GOVERNMENT

| DEBIT | CREDIT |
|--|---|
| TC 301A INDIRECT COSTS TRANSFERRED TO OVERHEAD ACCOUNT FOR SUBSEQUENT REALLOCATION TO COST CENTERS CONTRA 6101 | TC 325A OVERHEAD CHARGES APPLIED TO WORK-IN PROCESS ACCOUNT |
| TC 408A TO ADJUST CREDIT BALANCE OF OVERHEAD ACCOUNT TO COST OF GOODS SOLD CONTRA 6500 | TC 326A TRANSFER OF OVERHEAD CHARGES TO THE INVENTORY FOR ANIMALS, INCLUDING RESEARCH ANIMALS, AND OTHER AGRICULTURE PRODUCTS CONTRA 1591 |
| | TC 327A TRANSFER OF INDIRECT COSTS FROM APPLIED OVERHEAD TO APPROPRIATE PROGRAMS/COST CENTERS CONTRA 6101 |
| | TC 9CPA CLOSING * 6600 TO 3320 * CONTRA 3320 |

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PAGE 466

ACCOUNT NUMBER : 6900 S

ACCOUNT TITLE : OTHER EXPENSES

NORMAL BALANCE : DR

DEFINITION : EXPENSES NOT OTHERWISE CLASSIFIED ABOVE.

BASIC ACCOUNT

SUBDIVIDED BY :

| | |
|------|--|
| 6901 | EXPENSE FROM TRANSFERS TO OTHER AGENCIES |
| 6902 | DEPRECIATION AND AMORTIZATION - UNFUNDED |
| 6903 | BAD DEBT EXPENSE - UNFUNDED |
| 6904 | ANNUAL AND COMPENSATORY LEAVE - UNFUNDED |
| 6905 | OTHER EXPENSES - UNFUNDED |
| 6906 | CURRENT-YEAR UNFUNDED FECA EXPENSE |

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

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POSTED GENERAL LEDGER ACCOUNTS

PAGE 467

ACCOUNT NUMBER : 6901 P

ACCOUNT TITLE : EXPENSE FROM TRANSFERS TO OTHER AGENCIES

NORMAL BALANCE : DR

DEFINITION : THE EXPENSES ACCRUED FROM TRANSFERS TO OTHER AGENCIES.

| DEBIT | | CREDIT | |
|---|--|----------------------------------|--|
| TC 09AA VALUE OF GOODS OR SERVICES ACQUIRED UNDER TRANSFER ACCOUNTS TO OTHER AGENCIES | | TC 9CRA CLOSING * 6901 TO 3320 * | |
| CONTRA 1414 | | CONTRA 3320 | |

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ACCOUNT NUMBER : 6902 P

ACCOUNT TITLE : DEPRECIATION AND AMORTIZATION - UNFUNDED

NORMAL BALANCE : DR

DEFINITION : THE VALUES OF UNFUNDED DEPRECIATION AND AMORTIZATION OF ASSETS (FOR REVOLVING FUNDS DEPRECIATION COSTS ARE TO BE CONSIDERED AS FUNDED IN DETERMINING REIMBURSABLE COSTS TO USING ACTIVITIES).

| DEBIT | | | | | | | | CREDIT | |
|---|------|------|------|------|------|------|--|----------------------------------|------|
| TC 321A DEPRECIATION AND AMORTIZATION EXPENSE | | | | | | | | TC 9CSA CLOSING * 6902 TO 3320 * | |
| CONTRA | 1739 | 1749 | 1759 | 1819 | 1829 | 1839 | | CONTRA | 3320 |

ACCOUNT NUMBER : 6903 P

ACCOUNT TITLE : BAD DEBT EXPENSE - UNFUNDED

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT EXPENSED TO OPERATIONS BUT WHICH WILL BE RECORDED AS
EXPENDED APPROPRIATIONS AT THE TIME A RECEIVABLE IS WRITTEN-OFF AS
UNCOLLECTIBLE. SEE ACCOUNT 6106 FOR FUNDED BAD DEBT EXPENSE.

| DEBIT | CREDIT |
|--|----------------------------------|
| TC 110A TO RECORD ALLOWANCE FOR LOSS ON ACCOUNTS RECEIVABLE (UNFUNDED) | TC 9CTA CLOSING * 6903 TO3320 * |
| * ESTIMATE OF UNCOLLECTIBLE IN ACCOUNTS 1311, 1312, 1313 AND 1315 | |
| FOR NON-GOVERNMENT DEBTORS * | |
| CONTRA 1319 | CONTRA 3320 |
| TC 111A TO RECORD ALLOWANCE FOR LOSS ON LOANS RECEIVABLE (UNFUNDED) | TC 9DEA CLOSING * 6903 TO 6190 * |
| * (ESTIMATED UNCOLLECTIBLE IN ACCOUNTS 1351, 1353, 1355 AND 1357 FOR | |
| NON-GOVERNMENT DEBTORS) * | |
| CONTRA 1359 | CONTRA 6190 |
| TC 112A TO RECORD ALLOWANCE FOR LOSS ON ACCRUED INTEREST RECEIVABLE (UNFUNDED) | |
| * (ESTIMATE OF UNCOLLECTIBLE IN ACCOUNTS 1341, 1343, 1344, 134A, | |
| 134B, 134C, 134D, 134E, AND 134F) * | |
| CONTRA 1349 | |
| TC 11AA TO RECORD ALLOWANCE FOR LOSS ON INTEREST, PENALTIES AND ADMINISTRATIVE COSTS RECEIVABLE ON DELINQUENT ACCOUNTS AND LOANS RECEIVABLE (UNFUNDED) | |
| * (ESTIMATE OF UNCOLLECTIBLE IN ACCOUNTS 134A-134F) * | |
| CONTRA 1349 | |

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ACCOUNT NUMBER : 6904 P

ACCOUNT TITLE : ANNUAL AND COMPENSATORY LEAVE - UNFUNDED

NORMAL BALANCE : DR

DEFINITION : THE VALUE OF ANNUAL AND COMPENSATORY LEAVE EARNED, BUT UNFUNDED,
LESS THE VALUE USED WHEN FUNDED.

SUBSIDIARY

CLASSIFICATION : N NON-GOVERNMENT
ND NON-GOVERNMENT - DIRECT PROGRAM
NR NON-GOVERNMENT - REIMBURSABLE PROGRAM

| DEBIT | | CREDIT | |
|--|--|--|--|
| TC 052B ESTIMATED OBLIGATIONS AND ACCRUED (PROJECTION) UNPAID PERSONAL SERVICES COSTS AND RELATED BENEFITS | | TC 183A DISBURSEMENTS - PAYROLLS - NOT PREVIOUSLY OBLIGATED OR ACCRUED | |
| | | | |
| | | * THIS ENTRY USED WHEN ESTIMATED PAYROLL OBLIGATIONS ARE REVERSED | |
| | | AND NEW ESTIMATES FOR BALANCE OF MONTH ARE SEPARATELY ESTABLISHED * | |
| CONTRA 2221 | | CONTRA 2221 2222 6101 6905 | |
| TC 096A ACCRUED LEAVE EARNED/LIABILITY TO PAY | | TC 9CUA CLOSING * 6904 TO 3320 * | |
| CONTRA 2221 2222 | | CONTRA 3320 | |

ACCOUNT NUMBER : 6905 P

ACCOUNT TITLE : OTHER EXPENSES - UNFUNDED

NORMAL BALANCE : DR

DEFINITION : EXPENSES INCURRED, OTHER THAN THOSE RECORDED IN ACCOUNTS 6106,
6107, 6902 AND 6904 THAT ARE NOT FUNDED IN THE CURRENT FISCAL YEAR
WHICH INCLUDES THE EQUIVALENT VALUE OF TRAVEL EXPENSES PROVIDED BY
NON-GOVERNMENT ENTITIES BY SERVICES-IN-KIND AND CASH RETAINED BY THE
TRAVELER.

| DEBIT | CREDIT |
|--|----------------------------------|
| TC 144A AMORTIZATION OF PREMIUM ON SECURITIES PURCHASED | TC 9CVA CLOSING * 6905 TO 3320 * |
| CONTRA 1613 | CONTRA 3320 |
| TC 183A DISBURSEMENTS - PAYROLLS - NOT PREVIOUSLY OBLIGATED OR ACCRUED | |
| * THIS ENTRY USED WHEN ESTIMATED PAYROLL OBLIGATIONS ARE REVERSED | |
| AND NEW ESTIMATES FOR BALANCE OF MONTH ARE SEPARATELY ESTABLISHED * | |
| CONTRA 1013 5790 6904 | |
| TC 247A REIMBURSEMENT FOR TRAVEL EXPENSES FROM NON-FEDERAL SOURCES | |
| CONTRA 5601 5602 5603 | |
| TC 356A DONATED ASSETS RECEIVED THAT DO NOT MEET CAPITALIZATION CRITERIA | |
| CONTRA 5604 | |
| TC 358A ASSETS TRANSFERRED-IN WITHOUT REIMBURSEMENT FROM OTHER FEDERAL | |
| AGENCIES THAT DO NOT MEET CAPITALIZATION CRITERIA | |
| CONTRA 5903 | |
| TC 503A ISSUANCE OF PUBLIC ASSISTANCE DISALLOWANCE NOTICE UPON DISAPPROVAL | |
| OF DEFERRED EXPENDITURES | |
| CONTRA 2920 | |

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PAGE 472

ACCOUNT NUMBER : 6906 P

ACCOUNT TITLE : CURRENT-YEAR UNFUNDED FECA EXPENSE

NORMAL BALANCE : DR

DEFINITION : EXPENSE INCURRED FOR AMOUNTS PAID BY DEPARTMENT OF LABOR FOR FEDERAL
EMPLOYEES' COMPENSATION ACT (FECA) FOR THE CURRENT YEAR.

SUBSIDIARY

CLASSIFICATION : G GOVERNMENT
N NON-GOVERNMENT
U UNFUNDED

| DEBIT | | CREDIT | |
|---|--|----------------------------------|--|
| TC 10DA UNFUNDED FECA "CHARGEBACKS" RECEIVED FROM DOL | | TC 9EDA CLOSING * 6906 TO 3320 * | |
| CONTRA 2225 | | CONTRA 3320 | |

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PAGE 473

ACCOUNT NUMBER : 7000 G

ACCOUNT TITLE : GAINS, LOSSES, AND UNUSUAL ITEMS

NORMAL BALANCE : DC

DEFINITION : THIS ACCOUNT REPRESENTS GAINS, LOSSES, AND UNUSUAL ITEMS NOT
RECORDED IN REVENUE AND EXPENSE ACCOUNTS.

BASIC ACCOUNT

SUBDIVIDED BY : 7100 GAINS
 7200 LOSSES
 7300 EXTRAORDINARY ITEMS
 7400 PRIOR PERIOD ADJUSTMENTS
 7500 DISTRIBUTION OF INCOME - DIVIDEND
 7600 CHANGES IN ACTUARIAL LIABILITY

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

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POSTED GENERAL LEDGER ACCOUNTS

PAGE 474

ACCOUNT NUMBER : 7100 T

ACCOUNT TITLE : GAINS

NORMAL BALANCE : CR

DEFINITION : GAINS ON ASSETS.

BASIC ACCOUNT

SUBDIVIDED BY : 7110 GAINS ON DISPOSITION OF ASSETS
 7190 OTHER GAINS

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

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POSTED GENERAL LEDGER ACCOUNTS

PAGE 475

ACCOUNT NUMBER : 7110 S

ACCOUNT TITLE : GAINS ON DISPOSITION OF ASSETS

NORMAL BALANCE : CR

DEFINITION : THE GAIN ON THE DISPOSITION (SUCH AS SALE, EXCHANGE, CASUALTY, DISPOSAL OR
RETIREMENT) OF ASSETS AND PERSONAL PROPERTY.

BASIC ACCOUNT

SUBDIVIDED BY : 7111 GAINS ON DISPOSITION OF ASSETS - BOOK VALUE OF ASSET
 7112 GAINS ON DISPOSITION OF ASSETS - PROCEEDS OF SALE

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

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PAGE 476

ACCOUNT NUMBER : 7111 P

ACCOUNT TITLE : GAINS ON DISPOSITION OF ASSETS - BOOK VALUE OF ASSET

NORMAL BALANCE : DR

DEFINITION : THE BOOK VALUE OF AN ASSET SOLD AT A PROFIT.

SUBSIDIARY

CLASSIFICATION : N NON-GOVERNMENT

| DEBIT | CREDIT |
|--|---|
| TC 262A ADJUSTMENT OF ACCUMULATED DEPRECIATION ON EQUIPMENT AND FIXED PROPERTY (DISPOSALS/EXCHANGES) WHEN THERE IS A GAIN CONTRA 1739 1749 1759 1839 | TC 253A TO ADJUST VALUE OF RECORDED COLLATERAL UP TO FAIR MARKET VALUE |
| TC 9BPA CLOSING * 7111 TO 3320 * CONTRA 3320 | TC 26EA RECORD GAIN ON LIQUIDATION OF PRIOR LIEN WHEN PAYMENT OF LIEN IS LESS THAN RECORDED VALUE (LIABILITY) OF THE PRIOR LOAN CONTRA 2910 |
| | TC 26GA WRITE-OFF REMAINING VALUE OF ACQUIRED COLLATERAL WHEN THE RECORDED VALUE IS LESS THAN THE AMOUNT REALIZED |

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PAGE 477

ACCOUNT NUMBER : 7112 P

ACCOUNT TITLE : GAINS ON DISPOSITION OF ASSETS - PROCEEDS OF SALE

NORMAL BALANCE : CR

DEFINITION : THE PROCEEDS FROM THE SALE OF AN ASSET SOLD AT A PROFIT.

SUBSIDIARY

CLASSIFICATION : N NON-GOVERNMENT

| DEBIT | CREDIT |
|----------------------------------|--|
| TC 9BQA CLOSING * 7112 TO 3320 * | TC 221A COLLECTION OF INCOME - NOT ANTICIPATED (FUNDS NOT RETURNED TO TREASURY) - INCLUDES PROCEEDS FROM SALE OF PROPERTY WHEN THERE IS A GAIN |
| CONTRA 3320 | CONTRA 1015 |
| | TC 235A COLLECTIONS - RECEIPT ACCOUNTS - NOT PREVIOUSLY ACCRUED - INCLUDES PROCEEDS FROM SALE OF PROPERTY WHEN THERE IS A GAIN |
| | CONTRA 1015 |
| | TC 263A ALLOWANCE ON TRADE-IN EQUIPMENT (RESIDUAL VALUE) WHEN ALLOWANCE IS GREATER THAN BOOK VALUE |
| | CONTRA 1751 1756 1830 |
| | TC 264A FOR MONIES RECEIVABLE ON DISPOSITION OF FIXED PROPERTY "WHERE THE FUNDS WILL BE USED TO PURCHASE REPLACEMENTS" - WHERE THERE IS A GAIN |
| | CONTRA 1311 |
| | TC 265A FOR MONIES RECEIVABLE ON DISPOSITION OF FIXED PROPERTY "WHERE THE PROCEEDS WILL NOT BE USED TO PURCHASE REPLACEMENT PROPERTY" - WHEN THERE IS A GAIN |
| | CONTRA 1311 |

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ACCOUNT NUMBER : 7190 P

ACCOUNT TITLE : OTHER GAINS

NORMAL BALANCE : CR

DEFINITION : THE GAIN ON ASSETS RESULTING FROM EVENTS OTHER THAN DISPOSITION.

| DEBIT | | CREDIT | |
|----------------------------------|--|--|--|
| TC 9BRA CLOSING * 7190 TO 3320 * | | TC 322A INCREASE ADJUSTMENT OF RECORDED VALUE OF EQUIPMENT TO PHYSICAL | |
| | | INVENTORY | |
| CONTRA 3320 | | CONTRA 1751 1756 1830 | |

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PAGE 479

ACCOUNT NUMBER : 7200 T

ACCOUNT TITLE : LOSSES

NORMAL BALANCE : DR

DEFINITION : LOSSES ON ASSETS.

BASIC ACCOUNT

SUBDIVIDED BY : 7210 LOSSES ON DISPOSITION OF ASSETS
 7290 OTHER LOSSES

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

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POSTED GENERAL LEDGER ACCOUNTS

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ACCOUNT NUMBER : 7210 S

ACCOUNT TITLE : LOSSES ON DISPOSITION OF ASSETS

NORMAL BALANCE : DR

DEFINITION : THE LOSS ON THE DISPOSITION (SUCH AS SALE, EXCHANGE, CASUALTY, DISPOSAL OR
RETIREMENT) OF ASSETS AND PERSONAL PROPERTY.

BASIC ACCOUNT

SUBDIVIDED BY : 7211 LOSSES ON DISPOSITION OF ASSETS - BOOK VALUE OF ASSET
 7212 LOSSES ON DISPOSITION OF ASSETS - PROCEEDS OF SALE

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

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POSTED GENERAL LEDGER ACCOUNTS

PAGE 481

ACCOUNT NUMBER : 7211 P

ACCOUNT TITLE : LOSSES ON DISPOSITION OF ASSETS - BOOK VALUE OF ASSET

NORMAL BALANCE : DR

DEFINITION : THE BOOK VALUE OF AN ASSET SOLD AT A LOSS.

SUBSIDIARY

CLASSIFICATION : N NON-GOVERNMENT

| DEBIT | CREDIT |
|---|--------|
| TC 11CA TO RECORD ALLOWANCE FOR LOSS ON ACQUIRED COLLATERAL (UNFUNDED) | |
| TC 252A TO ADJUST VALUE OF RECORDED COLLATERAL DOWN TO FAIR MARKET VALUE | |
| TC 26AA ADJUSTMENT OF ACCUMULATED DEPRECIATION ON EQUIPMENT AND FIXED PROPERTY (DISPOSALS/EXCHANGES) WHEN THERE IS A LOSS | |
| CONTRA 1739 1749 1759 1839 | |
| TC 26DA RECORD LOSS ON LIQUIDATION OF PRIOR LIEN WHEN PAYMENT OF LIEN IS GREATER THAN RECORDED VALUE (LIABILITY) OF THE PRIOR LIEN | |
| CONTRA 2910 | |
| TC 26HA PROPERTY TRANSFERRED-OUT WITHOUT REIMBURSEMENT TO OTHER FEDERAL AGENCY (PURCHASED PROPERTY ONLY) | |
| CONTRA 1739 1749 1759 1839 | |
| TC 33BA DISCOUNT ON SALE OF LOANS TO NON-FEDERAL ENTITY | |
| CONTRA 1351 | |
| TC 9CWA CLOSING * 7211 TO 3320 * | |

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POSTED GENERAL LEDGER ACCOUNTS

PAGE 482

ACCOUNT NUMBER : 7212 P

ACCOUNT TITLE : LOSSES ON DISPOSITION OF ASSETS - PROCEEDS OF SALE

NORMAL BALANCE : CR

DEFINITION : THE PROCEEDS FROM THE SALE OF AN ASSET SOLD AT A LOSS.

SUBSIDIARY

CLASSIFICATION : N NON-GOVERNMENT

| DEBIT | CREDIT |
|-------|--|
| | TC 22AA COLLECTION OF INCOME FOR SALE OF PROPERTY WHEN THERE IS A LOSS |
| | CONTRA 1015 |
| | TC 23AA COLLECTION OF INCOME (RETURNED TO TREASURY) FOR SALE OF PROPERTY |
| | WHEN THERE IS A LOSS |
| | CONTRA 1015 |
| | TC 26BA FOR MONIES RECEIVABLE ON DISPOSITION OF FIXED PROPERTY "WHERE THE |
| | FUNDS WILL BE USED TO PURCHASE REPLACEMENTS" - WHERE THERE IS A LOSS |
| | CONTRA 1311 |
| | TC 26CA FOR MONIES RECEIVABLE ON DISPOSITION OF FIXED PROPERTY "WHERE THE |
| | PROCEEDS WILL NOT BE USED TO PURCHASE RE- PLACEMENT PROPERTY" - WHEN |
| | THERE IS A LOSS |
| | CONTRA 1311 |
| | TC 26JA ALLOWANCE ON TRADE-IN EQUIPMENT (RESIDUAL VALUE) WHEN ALLOWANCE IS |
| | LESS THAN BOOK VALUE |
| | CONTRA 1751 1756 1830 |
| | TC 9CXA CLOSING * 7212 TO 3320 * |
| | CONTRA 3320 |

ACCOUNT NUMBER : 7290 P

ACCOUNT TITLE : OTHER LOSSES

NORMAL BALANCE : DR

DEFINITION : THE LOSS ON ASSETS RESULTING FROM EVENTS OTHER THAN DISPOSITION.

| DEBIT | CREDIT |
|---|--|
| TC 109A TO RECORD FORGIVENESS (CANCELLATION) OF ACCOUNTS AND LOANS RECEIVABLE DUE TO OPERATION OF LAW, REGULATION, STATUTE, ETC. CONTRA 1341 1344 1351 1353 | TC 9CYA CLOSING * 7290 TO 3320 * CONTRA 3320 |
| TC 31BA ESTIMATED LOSS OF INVENTORY FOR SALE CONTRA 1529 | |
| TC 31CA ESTIMATED LOSS OF INVENTORY - RAW MATERIALS AND SUPPLIES | |
| TC 31DA ESTIMATED LOSS OF INVENTORY - WORK IN PROCESS | |
| TC 31EA ESTIMATED LOSS OF INVENTORY - FINISHED GOODS | |
| TC 31FA ESTIMATED LOSS OF INVENTORY - OTHER CONTRA 1599 | |
| TC 31JA ADJUSTMENT TO STOCKPILED INVENTORY WHEN RECORDED VALUE EXCEEDS THE PHYSICAL INVENTORY CONTRA 1571 | |
| TC 323A REDUCE VALUE OF RECORDED EQUIPMENT TO PHYSICAL INVENTORY VALUE CONTRA 1751 1756 1830 | |
| TC 341A LOSS OF INVENTORY BY UNFORESEEN CIRCUMSTANCES CONTRA 1591 | |
| TC 406A ADJUSTMENT TO OPERATING MATERIALS AND SUPPLIES INVENTORY WHEN RECORDED VALUE EXCEEDS THE PHYSICAL INVENTORY CONTRA 1511 | |
| TC 409A PERIODIC REVIEW AND ADJUSTMENT OF COMPOSITE RATE OF DEPRECIATION AND | |

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ADJUSTMENT OF ACCUMULATED DEPRECIATION ACCOUNT

CONTRA 1739 1749 1759 1819 1829 1839

TC 410A ADJUSTMENT OF FINISHED GOODS INVENTORY WHEN THE RECORDED VALUE

EXCEEDS PHYSICAL INVENTORY

TC 411A ADJUSTMENT OF RAW MATERIAL AND SUPPLIES INVENTORY WHEN BOOK VALUE

EXCEEDS PHYSICAL INVENTORY

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POSTED GENERAL LEDGER ACCOUNTS

PAGE 485

ACCOUNT NUMBER : 7300 P

ACCOUNT TITLE : EXTRAORDINARY ITEMS

NORMAL BALANCE : DC

DEFINITION : COSTS OR INCOME SO UNUSUAL IN TYPE OR AMOUNT AS TO BE ACCORDED
SPECIAL TREATMENT IN THE ACCOUNT OR SEPARATE DISCLOSURE IN FINANCIAL
STATEMENTS.

| DEBIT | | CREDIT | |
|--|--|----------------------------------|--|
| TC 417A RECLASSIFICATION OF EXPENSE TO EARMARK AS EXTRAORDINARY ITEM IN FINANCIAL STATEMENT | | TC 9CQA CLOSING * 7300 TO 3320 * | |
| CONTRA 6108 | | CONTRA 3320 | |
| TC 9BSA CLOSING * 7300 TO 3320 * | | | |
| CONTRA 3320 | | | |

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POSTED GENERAL LEDGER ACCOUNTS

PAGE 486

ACCOUNT NUMBER : 7400 S

ACCOUNT TITLE : PRIOR PERIOD ADJUSTMENTS

NORMAL BALANCE : DC

DEFINITION : ADJUSTMENTS RELATING TO ACTIVITY INVOLVING GAINS OR LOSSES IN PRIOR
PERIODS. INSUFFICIENT APPROPRIATIONS ON PARTICIPATION CERTIFICATE
ACTIVITIES SHOULD BE INCLUDED IN THIS ACCOUNT.

BASIC ACCOUNT

SUBDIVIDED BY : 7401 PRIOR-YEAR UNFUNDED FECA EXPENSE
7402 PRIOR-YEAR FUNDED FECA EXPENSE

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

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POSTED GENERAL LEDGER ACCOUNTS

PAGE 487

ACCOUNT NUMBER : 7401 P

ACCOUNT TITLE : PRIOR-YEAR UNFUNDED FECA EXPENSE

NORMAL BALANCE : DR

DEFINITION : EXPENSES INCURRED, BUT UNFUNDED, FOR AMOUNTS PAID BY DEPARTMENT OF LABOR FOR
FEDERAL EMPLOYEES' COMPENSATION ACT (FECA) APPLICABLE TO THE PRIOR YEAR

SUBSIDIARY

CLASSIFICATION : G GOVERNMENT
N NON-GOVERNMENT
U UNFUNDED

| DEBIT | CREDIT |
|---|---|
| TC 10DA UNFUNDED FECA "CHARGEBACKS" RECEIVED FROM DOL | TC 050J OBLIGATIONS AND NO DECOMMITMENT OR SIMULTANEOUS FULL DECOMMITMENT (EXCLUSIVE OF PERSONAL SERVICE COSTS) WITH TEST FOR AVAILABILITY OF FUNDS - * (COMPUTER MUST TEST FOR AVAILABILITY OF FUNDS. VALID TRANSACTION MUST BE ACCEPTED IN ALL CASES, BUT IF SUFFICIENT FUNDS TO COVER THE TRANSACTION ARE NOT AVAILABLE IN ACCOUNTS 4611 OR 4612 THE TRANSACTION MUST PRINT OUT ON AN EXCEPTION LISTING FOR IMMEDIATE CORRECTIVE ACTION TO RECOVER WITHIN AVAILABLE BALANCES.) * |
| CONTRA 2225 | CONTRA 2225 |
| | TC 9EEA CLOSING * 7401 TO 3310 * |
| | CONTRA 3310 |

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POSTED GENERAL LEDGER ACCOUNTS

PAGE 488

ACCOUNT NUMBER : 7402 P

ACCOUNT TITLE : PRIOR-YEAR FUNDED FECA EXPENSE

NORMAL BALANCE : DR

DEFINITION : EXPENSES INCURRED AND FUNDED, FOR AMOUNTS PAID BY DEPARTMENT OF
LABOR FOR FEDERAL EMPLOYEES' COMPENSATION ACT (FECA) APPLICABLE TO
THE PRIOR YEAR.

SUBSIDIARY

CLASSIFICATION : F FUNDED
GD GOVERNMENT - DIRECT PROGRAM

| DEBIT | | | | | CREDIT | | | | |
|---|------|------|------|------|----------------------------------|------|--|--|--|
| TC 050D OBLIGATIONS AND NO DECOMMITMENT OR SIMULTANEOUS FULL DECOMMITMENT | | | | | TC 9EAA CLOSING * 7402 TO 3310 * | | | | |
| (EXCLUSIVE OF PERSONAL SERVICE COSTS) WITH TEST FOR AVAILABILITY OF | | | | | | | | | |
| FUNDS - * (COMPUTER MUST TEST FOR AVAILABILITY OF FUNDS. VALID | | | | | | | | | |
| TRANSACTION MUST BE ACCEPTED IN ALL CASES, BUT IF SUFFICIENT FUNDS | | | | | | | | | |
| TO COVER THE TRANSACTION ARE NOT AVAILABLE IN ACCOUNTS 4611 OR 4612 | | | | | | | | | |
| THE TRANSACTION MUST PRINT OUT ON AN EXCEPTION LISTING FOR IMMEDIATE | | | | | | | | | |
| CORRECTIVE ACTION TO RECOVER WITHIN AVAILABLE BALANCES.) * | | | | | | | | | |
| CONTRA | 2110 | 2140 | 2190 | 2211 | CONTRA | 3310 | | | |

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POSTED GENERAL LEDGER ACCOUNTS

PAGE 489

ACCOUNT NUMBER : 7500 P

ACCOUNT TITLE : DISTRIBUTION OF INCOME - DIVIDEND

NORMAL BALANCE : DR

DEFINITION : DISTRIBUTIONS OF INCOME, SUCH AS CERTAIN TYPES OF INCOME TRANSFERRED
TO THE GENERAL FUND OF THE TREASURY, INTEREST ON CAPITAL, FRANCHISE
TAXES, ETC.

DEBIT

CREDIT

| TC 9EBA CLOSING * 7500 TO 3310 *
| CONTRA 3310

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POSTED GENERAL LEDGER ACCOUNTS

PAGE 490

ACCOUNT NUMBER : 7600 P

ACCOUNT TITLE : CHANGES IN ACTUARIAL LIABILITY

NORMAL BALANCE : DC

DEFINITION : THE AMOUNT OF INCREASE OR DECREASE IN ACTUARIAL LIABILITY.

SUBSIDIARY

CLASSIFICATION : N NON-GOVERNMENT
U UNFUNDED

| DEBIT | | CREDIT | |
|---|--|----------------------------------|--|
| TC 10CA UNFUNDED ACTUARIAL FECA LIABILITIES COMPUTED BY DOL | | TC 9CZA CLOSING * 7600 TO 3320 * | |
| CONTRA 2690 | | CONTRA 3320 | |
| TC 9BTA CLOSING * 7600 TO 3320 * | | | |
| CONTRA 3320 | | | |

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POSTED GENERAL LEDGER ACCOUNTS

PAGE 491

ACCOUNT NUMBER : 8000 S

ACCOUNT TITLE : GOVERNMENT-WIDE MEMORANDUM ACCOUNTS

NORMAL BALANCE : DC

DEFINITION : THIS ACCOUNT RECORDS EVENTS RELATED TO GUARANTEED LOAN PROCESSING.

BASIC ACCOUNT

SUBDIVIDED BY :

| | |
|------|---|
| 8010 | GUARANTEED LOAN LEVEL (GLL) |
| 8015 | GUARANTEED LOAN LEVEL - UNAPPORTIONED |
| 8020 | GUARANTEED LOAN LEVEL - APPORTIONED |
| 8025 | GUARANTEED LOAN LEVEL - ALLOTTED AND AVAILABLE TO LENDERS |
| 8030 | GUARANTEED LOAN LEVEL - ADMINISTRATIVE COMMITMENTS PRIOR TO SIGNING CONTRACTS |
| 8035 | GUARANTEED LOAN LEVEL - CONTRACT SIGNED - UNDISBURSED BY LENDERS |
| 8040 | GUARANTEED LOAN LEVEL - DISBURSED BY LENDERS |
| 8045 | GUARANTEED LOAN LEVEL - UNUSED AUTHORITY |
| 8050 | GUARANTEED LOAN (GL) PRINCIPAL OUTSTANDING |
| 8053 | GUARANTEED LOAN NEW DISBURSEMENTS BY LENDER |
| 8056 | GUARANTEED LOAN REPAYMENTS AND PREPAYMENTS |
| 8059 | GUARANTEED LOAN DEFAULT - LOAN ACQUIRED |
| 8062 | GUARANTEED LOAN DEFAULT - PROPERTY ACQUIRED |
| 8065 | GUARANTEED LOAN DEFAULT - CLAIM PAYMENT ONLY |
| 8068 | GUARANTEED LOAN ADJUSTMENTS |
| 8070 | GUARANTEED LOAN PRINCIPAL TO BE COLLECTED |

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

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POSTED GENERAL LEDGER ACCOUNTS

PAGE 492

ACCOUNT NUMBER : 8010 P

ACCOUNT TITLE : GUARANTEED LOAN LEVEL (GLL)

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT OF GUARANTEED LOAN COMMITMENTS; SUPPORTABLE BY THE SUBSIDY BUDGET
AUTHORITY OF NEW COMMITMENTS, OR IN THE CASE OF NEGATIVE SUBSIDIES, THE AMOUNT
AUTHORIZED BY APPROPRIATION ACTS.

DEBIT

CREDIT

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POSTED GENERAL LEDGER ACCOUNTS

PAGE 493

ACCOUNT NUMBER : 8015 P

ACCOUNT TITLE : GUARANTEED LOAN LEVEL - UNAPPORTIONED

NORMAL BALANCE : CR

DEFINITION : THE AMOUNT OF GUARANTEED LOAN LEVEL NOT YET APPORTIONED BY OMB.

DEBIT

CREDIT

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

PAGE 494

ACCOUNT NUMBER : 8020 P

ACCOUNT TITLE : GUARANTEED LOAN LEVEL - APPORTIONED

NORMAL BALANCE : CR

DEFINITION : THE AMOUNT OF CATEGORY A AND B GUARANTEED LOAN LEVEL THAT IS AVAILABLE FOR
ALLOTMENT.

SUBSIDIARY

CLASSIFICATION : A CATEGORY A APPORTIONMENT
B CATEGORY B APPORTIONMENT

DEBIT

CREDIT

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

PAGE 495

ACCOUNT NUMBER : 8025 P

ACCOUNT TITLE : GUARANTEED LOAN LEVEL - ALLOTTED AND AVAILABLE TO LENDERS

NORMAL BALANCE : CR

DEFINITION : THE AMOUNT OF CATEGORY A AND B GUARANTEED LOAN LEVEL ALLOTTED TO PROGRAM MANAGERS
FOR WHICH COMMITMENTS MAY BE MADE THIS PERIOD TO LENDERS.

SUBSIDIARY

CLASSIFICATION : A CATEGORY A APPORTIONMENT
B CATEGORY B APPORTIONMENT

DEBIT

CREDIT

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POSTED GENERAL LEDGER ACCOUNTS

PAGE 496

ACCOUNT NUMBER : 8030 P

ACCOUNT TITLE : GUARANTEED LOAN LEVEL - ADMINISTRATIVE COMMITMENTS PRIOR TO SIGNING CONTRACTS

NORMAL BALANCE : CR

DEFINITION : THE AMOUNT OF CATEGORY A AND B GUARANTEED LOAN LEVEL COMMITTED IN ANTICIPATION
OF SIGNING A CONTRACT.

SUBSIDIARY

CLASSIFICATION : A CATEGORY A APPORTIONMENT
B CATEGORY B APPORTIONMENT

DEBIT

CREDIT

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POSTED GENERAL LEDGER ACCOUNTS

PAGE 497

ACCOUNT NUMBER : 8035 P

ACCOUNT TITLE : GUARANTEED LOAN LEVEL - CONTRACT SIGNED - UNDISBURSED BY LENDERS

NORMAL BALANCE : CR

DEFINITION : THE AMOUNT OF CATEGORY A AND B CONTRACTS FOR GUARANTEED LOANS THAT WILL BE
DISBURSED BY A LENDER.

SUBSIDIARY

CLASSIFICATION : A CATEGORY A APPORTIONMENT
B CATEGORY B APPORTIONMENT

DEBIT

CREDIT

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POSTED GENERAL LEDGER ACCOUNTS

PAGE 498

ACCOUNT NUMBER : 8040 P

ACCOUNT TITLE : GUARANTEED LOAN LEVEL - DISBURSED BY LENDERS

NORMAL BALANCE : CR

DEFINITION : THE AMOUNT OF CATEGORY A AND B GUARANTEED LOAN PRINCIPAL DISBURSED BY LENDERS.

SUBSIDIARY

CLASSIFICATION : A CATEGORY A APPORTIONMENT
 B CATEGORY B APPORTIONMENT

DEBIT

CREDIT

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POSTED GENERAL LEDGER ACCOUNTS

PAGE 499

ACCOUNT NUMBER : 8045 P

ACCOUNT TITLE : GUARANTEED LOAN LEVEL - UNUSED AUTHORITY

NORMAL BALANCE : CR

DEFINITION : THE AMOUNT OF CATEGORY A AND B GUARANTEED LOAN LEVEL FOR WHICH CONTRACTS HAVE
NOT BEEN SIGNED.

SUBSIDIARY

CLASSIFICATION : A CATEGORY A APPORTIONMENT
B CATEGORY B APPORTIONMENT

DEBIT

CREDIT

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POSTED GENERAL LEDGER ACCOUNTS

PAGE 500

ACCOUNT NUMBER : 8050 P

ACCOUNT TITLE : GUARANTEED LOAN (GL) PRINCIPAL OUTSTANDING

NORMAL BALANCE : CR

DEFINITION : THE AMOUNT OF GUARANTEED LOAN PRINCIPAL OUTSTANDING WITH THE LENDER. AT THE END
OF THE YEAR ACCOUNTS 8053 THROUGH 8068 ARE CLOSED TO THIS ACCOUNT.

DEBIT

CREDIT

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POSTED GENERAL LEDGER ACCOUNTS

PAGE 501

ACCOUNT NUMBER : 8053 P

ACCOUNT TITLE : GUARANTEED LOAN NEW DISBURSEMENTS BY LENDER

NORMAL BALANCE : CR

DEFINITION : THE AMOUNT OF GUARANTEED LOAN PRINCIPAL DISBURSED DURING THE CURRENT YEAR BY
LENDERS.

DEBIT

CREDIT

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POSTED GENERAL LEDGER ACCOUNTS

PAGE 502

ACCOUNT NUMBER : 8056 P

ACCOUNT TITLE : GUARANTEED LOAN REPAYMENTS AND PREPAYMENTS

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT PAID DURING THE CURRENT YEAR BY THE BORROWER TO THE LENDER AS
PRINCIPAL REPAYMENT AND PREPAYMENT OF GUARANTEED LOANS.

DEBIT

CREDIT

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POSTED GENERAL LEDGER ACCOUNTS

PAGE 503

ACCOUNT NUMBER : 8059 P

ACCOUNT TITLE : GUARANTEED LOAN DEFAULT - LOAN ACQUIRED

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT OF GUARANTEED LOAN PRINCIPAL REDUCED BY TERMINATION FOR DEFAULT THIS
CURRENT YEAR THAT LEADS TO THE ACQUISITION OF A LOAN RECEIVABLE BY THE AGENCY.

DEBIT

CREDIT

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POSTED GENERAL LEDGER ACCOUNTS

PAGE 504

ACCOUNT NUMBER : 8062 P

ACCOUNT TITLE : GUARANTEED LOAN DEFAULT - PROPERTY ACQUIRED

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT OF GUARANTEED LOAN PRINCIPAL REDUCED BY TERMINATIONS FOR DEFAULT THIS
CURRENT YEAR THAT LEADS TO THE ACQUISITION OF PROPERTY BY THE AGENCY.

DEBIT

CREDIT

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POSTED GENERAL LEDGER ACCOUNTS

PAGE 505

ACCOUNT NUMBER : 8065 P

ACCOUNT TITLE : GUARANTEED LOAN DEFAULT - CLAIM PAYMENT ONLY

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT OF GUARANTEED LOAN PRINCIPAL REDUCED BY TERMINATIONS FOR DEFAULT THIS
CURRENT YEAR THAT LEADS TO CLAIM PAYMENTS BY THE AGENCY THAT DOES NOT RESULT IN
THE ACQUISITION OF A LOAN RECEIVABLE OR PROPERTY.

DEBIT

CREDIT

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POSTED GENERAL LEDGER ACCOUNTS

PAGE 506

ACCOUNT NUMBER : 8068 P

ACCOUNT TITLE : GUARANTEED LOAN ADJUSTMENTS

NORMAL BALANCE : DC

DEFINITION : THE AMOUNT OF GUARANTEED LOAN PRINCIPAL REDUCED OR INCREASED THIS CURRENT YEAR
BY REASONS OTHER THAN REPAYMENT OR DEFAULT, I.E., OUTSTANDING PRINCIPAL BALANCES
OF GUARANTEED LOANS TRANSFERRED TO OR RECEIVED FROM OTHER ACCOUNTS.

DEBIT

CREDIT

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POSTED GENERAL LEDGER ACCOUNTS

PAGE 507

ACCOUNT NUMBER : 8070 P

ACCOUNT TITLE : GUARANTEED LOAN PRINCIPAL TO BE COLLECTED

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT OF GUARANTEED LOAN PRINCIPAL OUTSTANDING WITH THE LENDER.

DEBIT

CREDIT

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POSTED GENERAL LEDGER ACCOUNTS

PAGE 508

ACCOUNT NUMBER : 9000 S

ACCOUNT TITLE : HHS MEMORANDUM ACCOUNTS

NORMAL BALANCE : DC

DEFINITION : SUMMARY OF HHS MEMORANDUM ACCOUNTS

BASIC ACCOUNT

SUBDIVIDED BY :

| | |
|------|--|
| 9001 | AUTHORITY TO DRAW FUNDS |
| 9012 | GUARANTEED LOANS |
| 9016 | ACQUIRED COLLATERAL |
| 9062 | LOANS GUARANTEED |
| 9066 | COLLATERAL ACQUIRED PENDING LOAN DEFAULT |
| 9501 | FUNDS NOT YET DRAWN |
| 9700 | CONTINGENT ACCOUNTS - CONTROL |
| 9771 | CONTINGENT ACCOUNTS PAYABLE - DEFERRALS |
| 9999 | PROGRAMMING ENTRY |

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

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POSTED GENERAL LEDGER ACCOUNTS

PAGE 509

ACCOUNT NUMBER : 9001 P

ACCOUNT TITLE : AUTHORITY TO DRAW FUNDS

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT OF FUNDS WHICH CAN BE DRAWN FROM TREASURY FOR A TRUST FUND.

SUBSIDIARY

CLASSIFICATION : NR NON-GOVERNMENT - REIMBURSABLE PROGRAM

| DEBIT | | CREDIT | |
|--|--|--|--|
| TC 00VB RECORD OTHER NEW BUDGET AUTHORITY ENACTED (INCLUDES TRUST FUNDS) | | TC 001B WARRANT RECEIVED OR TRUST FUND DRAW DOWNS BY NON-EXPENDITURE | |
| | | TRANSFER | |
| CONTRA 9501 | | CONTRA 9501 | |
| | | TC 004B TRUST FUNDS DRAW DOWN BY EXPENDITURE TRANSFER | |
| | | CONTRA 9501 | |

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POSTED GENERAL LEDGER ACCOUNTS

PAGE 510

ACCOUNT NUMBER : 9012 P

ACCOUNT TITLE : GUARANTEED LOANS

NORMAL BALANCE : DR

DEFINITION : TO BE SUPPLIED

SUBSIDIARY

CLASSIFICATION : NR NON-GOVERNMENT - REIMBURSABLE PROGRAM

| DEBIT | | CREDIT | |
|---|--|--------|--|
| TC 19AA LOANS MADE BY NON-FEDERAL LENDERS - GUARANTEED BY HHS | | | |
| CONTRA 9062 | | | |

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POSTED GENERAL LEDGER ACCOUNTS

PAGE 511

ACCOUNT NUMBER : 9016 P

ACCOUNT TITLE : ACQUIRED COLLATERAL

NORMAL BALANCE : DR

DEFINITION : TO BE SUPPLIED

SUBSIDIARY

CLASSIFICATION : NR NON-GOVERNMENT - REIMBURSABLE PROGRAM

| DEBIT | | CREDIT | |
|---|--|--------|--|
| TC 19DA TO RECORD ACQUIRED COLLATERAL-PENDING POSSIBLE LOAN DEFAULT | | | |
| CONTRA 9066 | | | |

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POSTED GENERAL LEDGER ACCOUNTS

PAGE 512

ACCOUNT NUMBER : 9062 P

ACCOUNT TITLE : LOANS GUARANTEED

NORMAL BALANCE : CR

DEFINITION : TO BE SUPPLIED

SUBSIDIARY

CLASSIFICATION : NR NON-GOVERNMENT - REIMBURSABLE PROGRAM

DEBIT

CREDIT

| TC 19AA LOANS MADE BY NON-FEDERAL LENDERS - GUARANTEED BY HHS
| CONTRA 9012

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POSTED GENERAL LEDGER ACCOUNTS

PAGE 513

ACCOUNT NUMBER : 9066 P

ACCOUNT TITLE : COLLATERAL ACQUIRED PENDING LOAN DEFAULT

NORMAL BALANCE : CR

DEFINITION : TO BE SUPPLIED

SUBSIDIARY

CLASSIFICATION : NR NON-GOVERNMENT - REIMBURSABLE PROGRAM

DEBIT

CREDIT

| TC 19DA TO RECORD ACQUIRED COLLATERAL-PENDING POSSIBLE LOAN DEFAULT
| CONTRA 9016

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

PAGE 514

ACCOUNT NUMBER : 9501 P

ACCOUNT TITLE : FUNDS NOT YET DRAWN

NORMAL BALANCE : CR

DEFINITION : AMOUNT OF AVAILABLE AUTHORITY FOR WHICH TRUST FUNDS HAVE NOT YET
BEEN DRAWN.

SUBSIDIARY

CLASSIFICATION : NR NON-GOVERNMENT - REIMBURSABLE PROGRAM

| DEBIT | | CREDIT | |
|--|--|--|--|
| TC 001B WARRANT RECEIVED OR TRUST FUND DRAW DOWNS BY NON-EXPENDITURE TRANSFER | | TC 00VB RECORD OTHER NEW BUDGET AUTHORITY ENACTED (INCLUDES TRUST FUNDS) | |
| CONTRA 9001 | | CONTRA 9001 | |
| TC 004B TRUST FUNDS DRAW DOWN BY EXPENDITURE TRANSFER | | | |
| CONTRA 9001 | | | |

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POSTED GENERAL LEDGER ACCOUNTS

PAGE 515

ACCOUNT NUMBER : 9700 P

ACCOUNT TITLE : CONTINGENT ACCOUNTS - CONTROL

NORMAL BALANCE : DR

DEFINITION : THIS MEMO ACCOUNT OFFSETS THE AMOUNT RECORDED IN ACCOUNT 9771.

SUBSIDIARY

CLASSIFICATION : NR NON-GOVERNMENT - REIMBURSABLE PROGRAM

| DEBIT | | CREDIT | |
|---|--|--------|--|
| TC 501A ISSUANCE OF PUBLIC ASSISTANCE DEFERRAL NOTICE | | | |
| CONTRA 9771 | | | |

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POSTED GENERAL LEDGER ACCOUNTS

PAGE 516

ACCOUNT NUMBER : 9771 P

ACCOUNT TITLE : CONTINGENT ACCOUNTS PAYABLE - DEFERRALS

NORMAL BALANCE : CR

DEFINITION : THE AMOUNT RECOVERED BY REDUCTION OF AWARD FOR PROGRAM EXPENDITURES
NOT APPROVED BY PROGRAM/GRANT OFFICIAL, BUT WHICH IS SUBJECT TO
LATER RECOVERY BY THE PROGRAM PARTICIPANT.

SUBSIDIARY

CLASSIFICATION : NR NON-GOVERNMENT - REIMBURSABLE PROGRAM

DEBIT

CREDIT

| TC 501A ISSUANCE OF PUBLIC ASSISTANCE DEFERRAL NOTICE
| CONTRA 9700

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POSTED GENERAL LEDGER ACCOUNTS

PAGE 517

ACCOUNT NUMBER : 9999 P

ACCOUNT TITLE : PROGRAMMING ENTRY

NORMAL BALANCE : DC

DEFINITION : USED TO FACILITATE PROGRAMMING FOR POSTED GENERAL LEDGER

| DEBIT | CREDIT |
|--|--|
| TC 041A COMMITMENTS - NO TEST FOR AVAILABILITY OF FUNDS - * (COMPUTER WILL ACCEPT EVEN THOUGH SUFFICIENT FUNDS TO COVER ARE NOT AVAILABLE IN 4611 & 4612 - TO BE USED PENDING ISSUANCE OF ALLOTMENTS AND ALLOWANCES.) * | TC 041A COMMITMENTS - NO TEST FOR AVAILABILITY OF FUNDS - * (COMPUTER WILL ACCEPT EVEN THOUGH SUFFICIENT FUNDS TO COVER ARE NOT AVAILABLE IN 4611 & 4612 - TO BE USED PENDING ISSUANCE OF ALLOTMENTS AND ALLOWANCES.) * |
| CONTRA 9999 | CONTRA 9999 |
| TC 051A OBLIGATIONS - NO TEST FOR AVAILABILITY OF FUNDS *(COMPUTER WILL ACCEPT EVEN THOUGH SUFFICIENT FUNDS TO COVER ARE NOT AVAILABLE IN 4611 AND 4612 - TO BE USED PENDING ISSUANCE OF ALLOTMENTS AND ALLOWANCES.)* | TC 051A OBLIGATIONS - NO TEST FOR AVAILABILITY OF FUNDS *(COMPUTER WILL ACCEPT EVEN THOUGH SUFFICIENT FUNDS TO COVER ARE NOT AVAILABLE IN 4611 AND 4612 - TO BE USED PENDING ISSUANCE OF ALLOTMENTS AND ALLOWANCES.)* |
| CONTRA 9999 | CONTRA 9999 |